



Georgia Income Tax Forms

500 and 500EZ For 2003

FREE E-FILE ALLIANCE

Qualified taxpayers can file electronically for free. Visit www.gatax.org for more information.

FROM THE COMMISSIONER

This booklet is designed to provide information and assist individuals in filing their 2003 Georgia income tax return. On page 2 is a "New Developments" section that I encourage you to review before filling out your return.

Last year more than 1.7 million Georgia taxpayers elected to use an electronic method to file their returns. If you did not file electronically last year, I also encourage you to consider doing so this year. The benefits of electronic filing are highlighted in the adjacent column.

If you require additional information or assistance, please contact one of the Department's regional offices, which are listed on page 27. Additional information is also available via the Internet at www.gatax.org.

Our mission and commitment is to serve Georgia's taxpayers in a prompt, courteous and professional manner and to effectively and fairly administer the State's tax laws. We welcome your comments and suggestions within each operational unit of the Department or in the Office of the Commissioner on how to better accomplish that mission.

Bart L. Graham
Commissioner

TWO-DIMENSIONAL BARCODE FORMS

If your software package produces a return with a two-dimensional (2D) barcode, the mailing address is different from that of the return in this publication. You can file a 2D barcode return using a tax preparer or a Department of Revenue-approved tax software package. A 2D barcode is similar to the one on the backs of Georgia driver's licenses.

Benefits of using a 2-dimensional barcode return:

- Receive your refund at least two weeks faster than with a regular paper return.
- Eliminates data entry errors.
- They process faster than regular paper returns.

NOTE: Failure to mail your return to the correct address may cause processing delays. Please mail your return to the address indicated in the software package.

See page 26 for additional information.

ELECTRONIC FILING

GET YOUR REFUND IN 21 DAYS OR LESS

Benefits of electronic filing:

- Refunds are typically issued in 21 days or less.
- Refunds can be received by direct deposit.
- It is fast, accurate and convenient.

There are two ways to file electronically:

1. Have your return prepared by a registered electronic returns originator (ERO); or,
2. File on-line from your personal computer.

TELEFILE

You qualify to telefile your Georgia tax return only if:

- You telefile your Federal return.
- You were a Georgia resident for the entire year of 2003.
- All of your W-2s show Georgia income tax withheld.
- You are single claiming only yourself or married filing joint claiming yourself and your spouse.

NOTE: If you receive a Federal TeleFile package but do not receive a Georgia TeleFile booklet, you can obtain it from our website at www.gatax.org.

DONATIONS TO SPECIAL FUNDS

Use your Georgia income tax return to make donations to the following funds. See page 11 for more information.



**Breast Cancer, Prostate Cancer and
Ovarian Cancer Research Program Fund**

Georgia Fund for Children and Elderly

Wildlife Conservation Fund

NEW DEVELOPMENTS FOR TAX YEAR 2003

Dependent Exemption Amount The dependent exemption increased to \$3,000 effective January 1, 2003. The exemption amount for you and your spouse remains \$2,700. **Form 500 was modified based on this change. Please read the instructions carefully before completing your return.**

Retirement Income Exclusion The retirement income exclusion increased to \$15,000 effective January 1, 2003.

Self-Employed Health Insurance This adjustment is no longer allowed because taxpayers can take a 100% deduction for SEHI on their federal return.

Combat Zone Pay Beginning in tax year 2003, military income received by a member of the national guard or any reserve component of the armed services while stationed in a combat zone is not subject to Georgia income tax. The exclusion from income is only with respect to military income earned in the combat zone during the period covered by the soldier's military orders. A copy of your federal return must be attached to your Georgia return to qualify for this exclusion.

Deadline for Claiming a Refund Effective for income tax years beginning on or after January 1, 2003, taxpayers may file a claim for refund of taxes paid three years from the later of the date the taxes were paid or the due date of the return, including extensions. This affects claims for refund beginning with and after income tax year 2003. Claims for refund for taxable years 2002 and before are subject to prior law.

UET Penalty Effective for income tax years beginning on or after January 1, 2003, the underpayment of estimated tax penalty is based on the lesser of 70% of the tax shown on the return over the estimated payments made; or 100% of the tax shown on the prior year's return over the estimated payments made, if the return was for a twelve month period.

Publication of Tax Executions Effective for income tax years beginning on or after January 1, 2003, the commissioner shall have the authority to publish in the media or on the Internet for public access all information with respect to executions issued for the collection of any tax, fee, license, penalty, interest, or collection costs due the State which are recorded on the public records of any county.

Low-Emission Vehicle Credit Effective for income tax years beginning on or after January 1, 2003, the allowable credit for a new low-emission vehicle is the lesser of 10% of the vehicle cost or \$2,500.

Zero-Emission Vehicle Credit Effective for income tax years beginning on or after January 1, 2003, the allowable credit for a zero-emission vehicle is the lesser of 20% of the vehicle cost or \$5,000.

NEW DEVELOPMENTS FOR TAX YEAR 2004

Credit for Rehabilitation of a Certified Structure For taxable years beginning on or after January 1, 2004, a nonrefundable credit not to exceed \$5,000 will be available for the certified rehabilitation of a certified structure or historic

home. Standards set by the Department of Natural Resources must be met. See O.C.G.A. §48-7-29.8 for additional information.

Georgia Greenspace Trust Fund For taxable years beginning on or after January 1, 2004, taxpayers will be able to make contributions to the Georgia Greenspace Trust Fund for the purpose of acquiring property adjacent to or within the watershed of the Chattahoochee, Flint and Altamaha Rivers, or any other river designated by the Department of Natural Resources.

For more information about these developments, visit our website at www.gatax.org or contact Taxpayer Assistance at any office listed on page 27.

PREPARING YOUR RETURN

It is important that all information reported on your tax return is correct and readable. **Tax forms and instructions were modified due to tax law changes. Follow the instructions in this booklet when preparing your return. Do not use last year's return as a guide for completing this year's return.** If you need help with the instructions, call Taxpayer Assistance (phone numbers are listed on page 27). Incorrect or omitted social security number(s) and name(s) will delay the processing of your return. Verify that your name(s) and social security number(s) are correct on your return. Sign and mail the return along with your W-2 forms and all other required documentation. Be sure to use the appropriate mailing address for refund and payment due returns.

NOTE: Forms are designed for imaging.

Be sure to stay within the boxes and that all information is readable. Do not use an extra fine point pen or red ink.

SENDING YOUR RETURN BY CERTIFIED MAIL COULD DELAY THE PROCESSING OF YOUR REFUND.

FOREIGN STUDENTS AND OTHER TAXPAYERS REQUIRED TO FILE FORM 1040NR

Taxpayers such as foreign students who are required to file a Federal Form 1040NR must also file a Georgia Form 500. Similar to Federal income tax rules, Georgia taxpayers are only allowed to deduct the applicable Georgia personal exemption and business related expenses reflected on the Federal Form 1040NR. Taxpayers are not allowed to take the standard deduction and they are not allowed to itemize personal non-business deductions.

OTHER STATE'S TAX RETURN

If you claim a credit for taxes paid to another state(s) on Form 500, Schedule 2, Line 1, you must include a copy of your return filed with that state when filing your Georgia return. No credit for taxes paid to another state will be allowed unless

the other state's return is enclosed.

REMINDERS

Georgia Higher Education Savings Plan. This type of plan is more commonly referred to as a Section 529 plan since it meets the requirements of Section 529 of the Internal Revenue Code of 1986. For Georgia income tax purposes the plan allows a deduction of up to \$2,000 per beneficiary in contributions and a tax exclusion for earnings when they are withdrawn in certain circumstances. The plan is administered by the Georgia Higher Education Savings Plan. For additional information about the plan, visit www.gacollegesavings.com or call 877-424-4377. See page 6 for additional information.

Extension of Time for Filing Return. There are two ways to obtain an extension to file your Georgia income tax return: 1) attach a copy of the Federal extension to the Georgia return when filed; or 2) submit Georgia Form IT-303. You must mail Form IT-303 before the return due date and attach a copy to the return when filed. Also, keep a copy of the form for your records. We will notify you only if your extension request is denied.

An extension to file does not extend the date for paying the tax. Tax must be paid by the statutory due date to avoid late payment penalty and interest. Use Form IT-560 to pay tax due. The amount paid should be entered on Form 500, Page 2, Line 20. Form IT-560 is located on page 13.

Deceased Taxpayers. If a person received income in 2003 but died before filing a return, the Georgia income tax return should be filed by the surviving spouse, executor or administrator. Use the same filing status that was used on the final Federal income tax return. The due date for filing is the same as for Federal purposes. Mark the box in the signature area on Page 2 of Forms 500 and 500EZ. If you are filing the return of a deceased taxpayer, write the taxpayer's name and date of death on the Taxpayer Signature line. If you are the surviving spouse of a deceased taxpayer, sign your name on the Taxpayer Signature line and write the deceased taxpayer's name and date of death on the Spouse's Signature line. In the area where you sign the return, write "Filing as surviving spouse", if appropriate. An executor or administrator must sign in his or her official capacity.

Due Dates. Calendar year taxpayers for 2003 are required to file on or before April 15, 2004. All other taxpayers must file on or before the 15th day of the fourth month after the close of their taxable year.

Federal Return. If the amount on Line 8 is \$40,000 or more, or your adjusted gross income is less than the total of your W-2 earnings, you must enclose a copy of your Federal Form 1040 or 1040A, Pages 1 and 2. Regardless of income, if you use itemized deductions on Form 1040, you must enclose a copy of Federal Form 1040 and Schedule A with your Georgia tax return. Do not enclose other Federal schedules.

Payments or correspondence. Write your social security number and the tax year on all payments and correspondence.

Individual Retirement Accounts. The provisions concerning the taxability and conversion from a traditional IRA to a Roth IRA are the same for Georgia as they are for the Internal Revenue Service.

Use Tax Reporting Form. The Use Tax form and instructions are on page 25.

Amended Returns. You must file Form 500X Amended Return to correct information reported on Form 500. Do not use Form 500 to correct a previously filed return or use Form 500X as an original return.

You can obtain Form 500X by calling (404) 417-6011 or downloading it from our website at www.gatax.org.

Address Changes. We do not have a change of address form. Call Centralized Taxpayer Registration at (404) 417-4490 to submit an address change. Also write the new address on your tax return.

Refund Inquiries. Before submitting a refund inquiry, please allow:

- 6 to 8 weeks for returns filed prior to April 1st.
- 12 weeks for returns filed after April 1st.

See page 27 for refund inquiry telephone numbers.

TAX TIPS

1. If you or your spouse are at least 62 years of age or totally and permanently disabled, see page 8 of the instructions for the retirement income exclusion.
2. All claims for the low income tax credit for tax year 2003, including amended claims, must be filed on or before December 31, 2004.
3. Do not use Form 500 to correct your original return or Form 500X as an original return.
4. You are not required to submit 1099 form(s) with your Georgia income tax return unless Georgia income tax was withheld.
5. Nonresidents who receive income from Georgia sources may prorate Georgia income to exclude temporary assignments to duty stations outside Georgia. The formula to prorate Georgia income must take into consideration the following guidelines:
 - a. Georgia income must be calculated to reflect the total number of actual working days inside Georgia compared to the total number of actual working days employed both inside and outside Georgia.
 - b. All time excluded must be actual time worked outside Georgia.
 - c. Taxpayers may be required to provide documentation from employers verifying all time worked outside Georgia on temporary assignments.

GEORGIA INCOME TAX FILING REQUIREMENTS

You are required to file a Georgia income tax return if:

| <u>Your Filing Status Is</u> | <u>And Your Income Exceeds</u> |
|--|--------------------------------|
| A. Single, Head of Household or Qualifying Widow(er) | |
| 1. Under 65, not blind | \$ 5,000 |
| 2. Under 65, and blind | 6,300 |
| 3. 65 or over, not blind | 6,300 |
| 4. 65 or over, and blind | 7,600 |
| B. Married filing Joint | |
| 1. Both under 65, not blind | \$ 8,400 |
| 2. One 65 or over, not blind | 9,700 |
| 3. Under 65, both blind | 11,000 |
| 4. Both 65 or over, not blind | 11,000 |
| 5. One 65 or over, and blind | 11,000 |
| 6. One 65 or over, and both blind | 12,300 |
| 7. Both 65 or over, and blind | 13,600 |
| C. Married filing Separate | |
| 1. Under 65, not blind | \$ 4,200 |
| 2. Under 65, and blind | 5,500 |
| 3. 65 or over, not blind | 5,500 |
| 4. 65 or over, and blind | 6,800 |

RESIDENTS You are required to file a Georgia income tax return if any of the following apply: (a) You are required to file a Federal income tax return; (b) You have income subject to Georgia income tax but not subject to Federal income tax; (c) Your income exceeds the standard deduction and personal exemption(s). These requirements apply as long as your legal residence is in Georgia even if you are temporarily absent from the State or live outside the State temporarily. A full-year resident of Georgia is taxed on all income regardless of the source and regardless of where derived. A Georgia resident is allowed a credit for taxes paid to a nonresident state. See worksheet for other state(s) tax credit on page 7.

PART-YEAR RESIDENTS If you are a legal resident of Georgia for only a portion of the tax year and are required to file a Federal income tax return, you are required to file a Georgia income tax return. You must complete Form 500, Page 4, Schedule 3 to determine your Georgia taxable income. See page 12 for additional information.

NONRESIDENTS If you are a nonresident who works in Georgia or who receives income from Georgia sources and are required to file a Federal income tax return, you are required to file a Georgia income tax return. You must complete Form 500, Page 4, Schedule 3 to determine your Georgia taxable income. If you are a legal resident of another state, you are not required to file a Georgia income tax return if your only activity for financial gain or profit in Georgia consists of performing services in Georgia for an employer where the wages for services performed does not exceed five percent of the income received in all places during the taxable year. See page 12 for additional information.

MILITARY PERSONNEL

RESIDENTS Military personnel whose home of record is Georgia or who are otherwise residents of Georgia are subject to Georgia income tax upon all income regardless of the source or where earned, unless specifically exempt by Georgia law. The time for filing tax returns and payment of tax by members of the armed services of the United States returning from service outside the continental United States is extended without application to any time within a period of six months immediately following the return of the military person to the continental United States. No penalties or interest will accrue during this period. See page 2 for information concerning combat zone pay.

NONRESIDENTS Nonresident military personnel whose home of record is not Georgia and who are not otherwise a resident of Georgia are not required to file a Georgia income tax return unless they have earned income from Georgia sources other than military pay. If they have earned Georgia income from other sources, they are required to file Georgia Form 500, completing Page 4, Schedule 3. Married nonresidents with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming themselves only, or a joint return claiming total personal exemption and credit for dependents, prorated per Schedule 3. Schedule 3 must be completed for computation of Georgia taxable income. (See instructions for part-year and nonresidents on page 12.)

NOTE: If one spouse is a Georgia resident and one is a nonresident or part-year resident, enter 3 in the residency code box on Form 500, Page 1, Line 4, and complete Page 4, Schedule 3.

DELINQUENT RETURNS

An individual income tax return must be filed within three years from the date tax was withheld or paid in order to receive a refund of any tax overpayment. Taxes paid by withholding or estimated tax are treated as having been paid on the regular due date of the individual income tax return. **Returns filed after three years from the date tax was paid are barred from refund by the statute of limitations. No exceptions are provided in the Georgia Code.**

CLAIMS FOR REFUND

A claim for refund must be made within three years from the date tax was paid. Withholding or estimated tax payments are treated as having been paid on the return due date. For tax years beginning on or before December 31, 2002, an extension of time to file the return does not extend the deadline for filing a state claim for refund. (See page 2 for more information.) For example, if payments were made with respect to the 2000 tax year on or before the April 16, 2001 due date for the 2000 tax year, the taxpayer must file a claim for refund by April 15, 2004. An extension of time to file the 2000 return does not change the April 15, 2004 deadline for claiming a refund.

GENERAL INFORMATION FOR FORM 500

FEDERAL AUDIT

Whenever a Federal audit or other Federal adjustment results in a change in net income for any year, you are required to furnish under separate cover, within 180 days, a schedule reflecting all changes to the Income Tax Division, Department of Revenue, P.O. Box 740385, Atlanta, Georgia 30374-0385. **If you do not submit a return reflecting all changes and the Commissioner receives the report from the United States Government, the Commissioner will issue an assessment for tax due within five years from the date the report is received from the United States Government.** A taxpayer who fails to notify the Commissioner within 180 days forfeits any Georgia refund as a result of the audit if the normal statute of limitations has passed. However, for tax years beginning on or after January 1, 1987, 90% of any overpayment can be applied to a balance due for another year that is a result of the same IRS audit.

PARTNERSHIPS

Resident and nonresident partners must pay Georgia income tax on their portion of the partnership's net Georgia income. See Form 700 instructions for exceptions.

INCOME FROM S CORPORATIONS

Georgia automatically recognizes an election granted by the Internal Revenue Service for S Corporations when the election is based on the Internal Revenue Code of 1986. All nonresident shareholders must pay Georgia income tax on their portion of Georgia corporate income or the election will be terminated by the Commissioner. Resident shareholders

shall report their total S Corporation income. All distributions received by a shareholder from earnings and profits accumulated prior to a corporation acquiring Georgia S Corporation status must be reported as dividends.

WITHHOLDING ON NONRESIDENT DISTRIBUTIONS

Withholding is required on any distributions paid or credited by Partnerships, Limited Liability Companies and S Corporations. The withholding is reported on Form G-2-A and should be entered on Form 500, Page 2, Line 19. Include a copy of Form G-2-A with your return. To receive a withholding application form, call (404) 417-4490 or 1-877-602-8477.

NONRESIDENT COMPOSITE RETURN FILING

As an alternative to withholding, an entity may file a composite return for its nonresident members. This form is available upon request. (See page 16 for ordering information.)

WITHHOLDING ON THE SALE OF REAL PROPERTY

Withholding is required on the sale of Georgia real property by a nonresident. The tax withheld is reported on Form G-2RP and should be entered on Form 500, Page 2, Line 19. Include a copy of Form G-2RP with your return.

USE TAX

Georgia use tax is due on tangible personal property purchased through the Internet, mail or an out-of-state company when Georgia Sales Tax is not collected by the Seller. The Use Tax form is on page 25.

NOTE: You cannot enter Use Tax on Form 500 or 500EZ.

COMMON MISTAKES THAT WILL DELAY YOUR REFUND

1. Filing a previous year's form for the current year.
2. Not entering your spouse's name and/or social security number if you are filing a joint return.
3. Not completing the name, social security number, address, residency code, and filing status. Be sure to enter only one residency code and filing status.
4. Line 6c: Listing exemptions other than yourself and your spouse.
5. Line 7a: Omitting or listing an incorrect number of dependents.
6. Line 8: Entering Federal taxable income instead of Federal adjusted gross income.
7. Lines 11 and 12: Entering an amount for both standard and itemized deductions.
8. Line 15: Not entering an amount. Part-year residents and nonresidents should also enter an amount.
9. Line 19: Entering social security tax withheld, other state tax withheld, Federal income tax withheld, or estimates instead of Georgia tax withheld.
10. Line 20: Entering tax withheld instead of estimated tax.
11. Lines 24 and 25: Not entering either the balance due (Line 24) or the overpayment amount (Line 25).
12. Lines 27, 28, and 29: Entering information on these lines when a contribution is not being made.
13. Lines 31 and 32: Not entering either the balance due (Line 31) or the refund (Line 32).
14. Not rechecking your calculations including the tax rate.
15. Placing zeros on lines that are not being used.
16. Not enclosing all of your W-2's.
17. Not enclosing copies of other states' tax returns if you claim another state tax credit. Not enclosing Forms 1040, 1040A, or Schedule A, if applicable.
18. Mailing your Georgia return to the Internal Revenue Service.
19. Attaching a check to a refund return.
20. **Mailing your return in the incorrect envelope and/or to an incorrect address.**

GEORGIA HIGHER EDUCATION SAVINGS PLAN (Georgia's Section 529 Plan)

The Department of Revenue does not administer the higher education savings plan. The plan is administered by the Georgia Higher Education Savings Plan. For information about the plan, visit www.gacollegesavings.com or call 877-424-4377. The following highlights the Georgia income tax provisions of the plan.

The purpose of the plan is to provide a tax-advantaged method of saving for post-secondary education. For Georgia income tax purposes, a deduction of up to **\$2,000 per beneficiary** is allowed for contributions made to the plan. In addition, the Georgia income tax law provides an exclusion from Georgia taxable income for the earnings when they are withdrawn for qualified education expenses. The major provisions are:

1. Contributions can be made until the total balance for all accounts for a beneficiary reaches \$235,000.
2. For taxable years beginning on or after January 1, 2002, up to \$2,000 per beneficiary can be deducted on a Georgia income tax return by parents or legal guardians of a designated beneficiary, provided the following are true:
 - The beneficiary is claimed as a dependent on the Georgia income tax return of the parents or legal guardians;
 - The parents or legal guardians **itemize deductions on their Federal and Georgia income tax returns.** Taxpayers who take the standard deduction on their returns are not eligible for the \$2,000 deduction related to the Georgia Higher Education Savings Plan; and

- The parents or legal guardians own the account.
3. The deduction **decreases \$400 per beneficiary** for each \$1,000 of Federal Adjusted Gross Income over:
 - \$100,000 for a married filing joint return; or
 - \$50,000 for a single, head of household, qualifying widow(er), or married filing separate return.
 4. Contributions made on or before April 15, 2004 may be treated as being made for the 2003 income tax year.
 5. List the deduction on **Line 9, Schedule 1, Page 3** of Georgia Form 500. Write "Georgia 529 Plan Deduction" on Line 9.
 6. The earnings portion of withdrawals used exclusively for qualified higher education expenses and withdrawals that are not subject to Federal income tax (see the one year exception below) are not subject to Georgia income tax. Georgia follows Federal guidelines under IRC §529 in determining what is considered qualified higher education expenses.
 7. Withdrawals that are not for qualified education expenses or that are subject to Federal income tax are subject to Georgia income tax. This includes any amounts that are withdrawn from the Georgia Higher Education Savings Plan within one year from establishment of the plan.

For more information, see Georgia Regulation 560-7-4-.04. This regulation as well as other information on Georgia income tax laws can be accessed through our website at www.gatax.org.

Federal Tax Changes

Job Creation and Worker Assistance Act of 2002. Georgia adopted the provisions of this act (relative to the computation of Federal adjusted gross income and Federal taxable income) for taxable years beginning on or after January 1, 2003, except IRC §168(k) (30% bonus depreciation) and §1400L (tax benefits for the New York Liberty Zone) are treated as if they are not in effect. The change in the net operating loss carry-back period to five years included in this act only applies to taxable years ending in 2001 and 2002; therefore, it is not applicable to taxable years beginning on or after January 1, 2003. For tax years beginning before January 1, 2003, Georgia did not adopt the five year carry-back and continues to use the two year carry-back (with special rules for farmers and casualty losses) as provided under the old Federal law.

Jobs and Growth Tax Relief Reconciliation Act of 2003. Georgia has not adopted any of the provisions of this act. Some of the changes in this act include the increase of special first-year bonus depreciation to 50%, increase in IRC Section 179 depreciation to \$100,000, and a delay in making corporate estimated tax payments for September.

Depreciation Differences. Depreciation differences due to the Federal acts mentioned above should be handled as follows. If the taxpayer has depreciation differences for both Federal acts, it is not necessary to make a separate adjustment for each act.

A. Depreciation must be computed one way for Federal purposes and another way for Georgia purposes. To compute depreciation for Federal purposes, taxpayers should use the 2003 IRS Form 4562 and attach it to the Georgia return. Write the words "2002 JCWA/2003 JGTRRA Depreciation Adjustment" beside the line on which the adjustment is taken.

B. Depreciation must also be computed for Georgia purposes. Taxpayers should use the Georgia Form 4562 to compute depreciation for Georgia purposes and attach it to the Georgia return. Write the words "2002 JCWA/2003 JGTRRA Depreciation Adjustment" beside the line on which the adjustment is taken. Georgia Form 4562 and the related instructions can be obtained from our website at www.gatax.org or from any Revenue Office.

Depreciation differences may also be reported to you by a partnership, S Corporation, limited liability company, or limited liability partnership that you own. Positive adjustments from these should be entered on Form 500, Page 3, Schedule 1, Line 3. Negative adjustments from these should be entered on Form 500, Page 3, Schedule 1, Line 9.

Additionally, the provisions listed above may have an indirect affect on the calculation of Georgia taxable income.

1. When property is sold, for which the 30% bonus depreciation was claimed, there will be a difference in the gain on the sale of the property.
2. The depreciation adjustment may be different if the taxpayer is subject to the passive loss rules and is not able to claim the additional depreciation on the Federal return.
3. Other Federal items that are computed based on Adjusted Gross Income will have to be recomputed if the provisions of the Federal acts are claimed. Some examples are itemized deductions, student loan interest deduction, self employed health insurance deduction, etc.

Positive adjustments for these items should be entered on Form 500, Page 3, Schedule 1, Line 3. Negative adjustments should be entered on Form 500, Page 3, Schedule 1, Line 9.

WORKSHEET FOR OTHER STATE(S) TAX CREDIT

Use these worksheets for the computation of other state(s) tax credit for full-year and part-year residents. Do not file these worksheets with your return. Please keep them for your records.

FULL AND PART-YEAR RESIDENTS: Enter the credit allowable on Form 500, Page 3, Schedule 2, Line 1. Carry the total forward to Page 2, Line 17. Enclose copy of tax return(s) filed with other state(s). Only state income tax is allowable. No other income taxes such as local, city, province, U.S. Possession, foreign countries, etc., qualify for this credit.

FULL-YEAR RESIDENTS

1. Other state(s) adjusted gross income taxed by Georgia \$ _____
2. Georgia adjusted gross income (Line 10, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions \$ _____
5. Georgia personal exemption and credit for dependents from Form 500, Page 2, Line 14c \$ _____
6. Total of Line 4 and Line 5 \$ _____
7. Line 6 multiplied by ratio on Line 3 \$ _____
8. Income for computation of credit (Line 1 less Line 7) \$ _____
9. Tax at Georgia rates (use tax table on pages 17 - 19) \$ _____
10. Tax shown on return(s) filed with other state(s) \$ _____
11. Tax credit allowable (Lesser of Line 9 or Line 10) to be claimed on Form 500, Page 3, Schedule 2, Line 1, of Form 500 \$ _____

PART-YEAR RESIDENTS

1. Income earned in another state(s) while a Georgia resident \$ _____
2. Georgia adjusted gross income (Line 8, Column C of Schedule 3, Form 500) \$ _____
3. Ratio: Line 1 divided by Line 2 _____ %
4. Georgia standard or itemized deductions and Georgia personal exemption and credit for dependents (Line 13, Schedule 3, Form 500) \$ _____
5. Line 4 multiplied by ratio on Line 3 \$ _____
6. Income for computation of credit (Line 1 less Line 5) \$ _____
7. Tax at Georgia rates (use tax table on pages 17 - 19) \$ _____
8. Tax shown on return(s) filed with other state(s) for income taxed by Georgia \$ _____
9. Tax credit allowable (Lesser of Line 7 or Line 8) to be claimed on Page 3, Schedule 2, Line 1, of Form 500 \$ _____

LOW INCOME CREDIT WORKSHEET

If you are a Georgia resident and your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent by another taxpayer on his or her Federal or Georgia individual income tax return, you are entitled to a low income tax credit. If you are eligible, calculate the credit using the worksheet below and claim your low income credit on Form 500, Line 21, or Form 500EZ, Line 6. A part-year resident can only claim the credit if they are a resident at the end of the tax year. Note: A husband and wife who file separate returns for a taxable year, for which a joint return could have been filed by them, can only claim the tax credit which would have been allowed had a joint return been filed.

1. Enter your income from Line 8 of Form 500 or Line 1 of Form 500EZ. If zero or less, enter zero. _____
2. Enter the total exemptions. Exemptions are self, spouse and natural or legally adopted children. _____
3. Each taxpayer 65 years of age or older may claim double credit. If you or your spouse are 65 or older, enter 1. If filing jointly and you and your spouse are both 65 or older, enter 2. _____
4. Add numbers on Line 2 and Line 3. Also enter this amount in Block 21a of Form 500 or Block 6a of Form 500EZ. _____
5. Using the Base Credit Table below, find the base credit corresponding to your income. Also enter in Block 21b of Form 500 or Block 6b of Form 500EZ. _____
6. Multiply the amount entered on Line 4 by the amount on Line 5. This is your low income credit. Also enter on Line 21c of Form 500 or Line 6c of Form 500EZ. _____

BASE CREDIT TABLE:

| Federal Adjusted Gross Income | Base Credit |
|-------------------------------------|-------------|
| Under \$6,000 | \$ 26 |
| \$6,000 but not more than \$7,999 | \$ 20 |
| \$8,000 but not more than \$9,999 | \$ 14 |
| \$10,000 but not more than \$14,999 | \$ 8 |
| \$15,000 but not more than \$19,999 | \$ 5 |

All claims for the low income credit for tax year 2003, including claims on amended returns, must be filed on or before December 31, 2004.

RETIREMENT INCOME EXCLUSION WORKSHEET (Keep worksheet for your records)

| | TAXPAYER | SPOUSE |
|---|----------|----------|
| (1) Salary and Wages | _____ | _____ |
| (2) Other Earned Income(Losses) | _____ | _____ |
| (3) Total Earned Income | _____ | _____ |
| (4) Maximum Earned Income | \$4,000 | \$4,000 |
| (5) Smaller of Line 3 or 4; if zero or less, enter zero | _____ | _____ |
| (6) Interest Income | _____ | _____ |
| (7) Dividend Income | _____ | _____ |
| (8) Alimony | _____ | _____ |
| (9) Capital Gains(Losses) | _____ | _____ |
| (10) Other Income(Losses) | _____ | _____ |
| (11) Taxable IRA Distributions | _____ | _____ |
| (12) Taxable Pensions | _____ | _____ |
| (13) Rental, Royalty, Partnership, S Corp, etc., Income/Losses | _____ | _____ |
| (14) Total of Lines 6 through 13; if zero or less, enter zero | _____ | _____ |
| (15) Add Lines 5 and 14 | _____ | _____ |
| (16) Maximum Allowable Exclusion | \$15,000 | \$15,000 |
| (17) Smaller of Line 15 or 16; enter here and on Page 3, Schedule 1, Line 5, A & B of Form 500. | _____ | _____ |

Income or losses should be allocated to the person who owns the item. If any income or loss item is held jointly, the income or loss should be allocated to each taxpayer at fifty percent (50%).

Social Security and Railroad Retirement paid by the Railroad Retirement Board, exempted interest, or other income that is not taxable to Georgia should not be included in the calculation of the retirement income exclusion.

Part-year residents and nonresidents must prorate the retirement exclusion. Compute the retirement exclusion as if the taxpayer was a full-year resident, then prorate the exclusion. It is prorated using the ratio of Georgia source income before the retirement income exclusion (Form 500, Page 4, Line 8, Column C, computed without the retirement exclusion) to the Georgia adjusted gross income before the retirement income exclusion (Form 500, Page 4, Line 8, Column A, computed without the retirement exclusion).

PENALTIES AND INTEREST

- A. Penalty for late filing of return - 5% of the tax shown on the return for each month or fractional part thereof, up to 25%.
- B. Penalty for failure to pay tax shown on a return by the due date - 1/2 of 1% of the tax due for each month or fractional part thereof, up to 25%.

Note: The combined total of the penalty for late filing of return and penalty for failure to pay tax shown on a return cannot exceed 25% of the tax shown on a return.

- C. A penalty of \$500 may be assessed against an individual who files a frivolous return. A frivolous return is one that: (1) does not contain information needed to compute the correct tax or the information shown on the return reflects a substantially incorrect tax; and (2) the conduct described in item (1) was done to delay or impede the administration of Georgia Tax Laws or is based on a position which is frivolous.
- D. Penalty for negligent underpayment of the tax - 5% of the underpayment.
- E. Penalty for fraudulent underpayment - 50% of the underpayment.
- F. Penalty for failure to file estimated tax - 9% per annum for the period of underpayment. Form 500 UET is available upon request for computation of penalty on underestimated installments.
- G. Interest is computed at 12% per annum on any unpaid tax from the due date until paid. An extension of time for filing does not give relief from late payment penalty or interest.

PENALTIES AND INTEREST MAY BE AVOIDED BY COMPLETING YOUR RETURN ACCURATELY, FILING YOUR RETURN TIMELY, AND PAYING YOUR TAXES IN FULL WHEN DUE.

FORM 500 INSTRUCTIONS

Your completed federal return contains information necessary for completing your Georgia return. Therefore, you must complete your federal return before you begin your Georgia tax return.

TAXPAYERS WHO FILE ELECTRONICALLY WILL NOT RECEIVE A BOOKLET NEXT YEAR. IF YOU DO NOT WANT A BOOKLET NEXT YEAR, FILL IN THE CIRCLE IN THE UPPER LEFT CORNER. COMPUTER SOFTWARE WILL FILL IN THIS CIRCLE BY DEFAULT. IF YOU ARE USING A SOFTWARE PROGRAM, YOU MUST CLICK THE CIRCLE IF YOU WANT TO RECEIVE A BOOKLET NEXT YEAR.

LINES 1 - 3 Remove the mailing label from the back of this booklet. If the information is correct, attach it to this area of the form. If the information is incorrect or you do not have a label, print or type your name(s) and address (including apartment number) in the space provided. **Do not write both a street address and post office box in the address field. You must write your social security number(s) on the form.**

LINE 4 If you lived in Georgia the entire year, regardless of temporary living arrangements, enter 1 in the residency code box. If you lived in Georgia part of the year, enter 2 in the residency code box and list the dates. If you did not live in Georgia or one spouse lived in Georgia but the other did not, enter 3 in the residency code box. Part-year residents and nonresidents must complete Schedule 3 on Page 4 of Form 500 to calculate their Georgia taxable income.

LINE 5 Enter the letter for your status in the filing status box. You must use the same filing status you used on your Federal return. If you filed as unmarried head of household or qualifying widow(er) with a dependent child on your Federal return, write D in the filing status box.

LINE 6a-c Check box 6a for yourself and 6b if you are claiming your spouse. Enter the number of boxes checked in box 6c.

LINES 7a & b List your dependents in the space provided. Write the total number of dependents on Line 7a. **Do not include yourself or your spouse.** Add Line 6c and Line 7a. Write the total on Line 7b.

LINE 8 Enter the Federal adjusted gross income from your Federal Form 1040, 1040A or 1040EZ. **Do not use Federal taxable income.** If the amount is negative, fill in the circle to the left of the line number.

LINE 9 Enter the total adjustments from Schedule 1. Some types of income are taxable by the Federal government but not taxable by Georgia and vice versa. If you have income that falls in this category, you must adjust your Federal adjusted gross income to determine your Georgia adjusted gross income. You must document your adjustments on Page 3, Schedule 1, of Form 500. If the amount is negative, fill in the circle to the left of the line number. Income earned in another state as a Georgia resident is taxable for Georgia purposes. Credit for taxes paid to other states may apply. See Line 17 instructions on page 10.

ADJUSTMENTS THAT MAY BE ADDED ARE:

1. Interest received from non-Georgia municipal bonds and dividends received from mutual funds that derived income from non-Georgia municipal bonds.
2. Loss carryovers from years when you were not subject to

Georgia income tax.

3. Lump sum distributions from employee benefit plans reported on IRS Form 4972.
4. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.
5. Adjustments due to federal tax changes, including the 30% and/or 50% bonus depreciation in the first year for certain types of property, etc. See page 6 for more information.

ADJUSTMENTS THAT MAY BE SUBTRACTED ARE:

1. Georgia taxes all pensions of all residents. However, Georgia law provides a retirement income exclusion of up to \$15,000 per taxpayer provided one of two conditions is met:
 - (A) The taxpayer is 62 years of age or older, or
 - (B) The taxpayer is totally and permanently disabled and cannot work at all.

Under either condition, taxpayers must qualify on a separate basis. One spouse may not use income attributable to the other spouse to calculate his/her retirement income exclusion. The \$15,000 exclusion is not automatic and must be documented on Page 3, Schedule 1, of Form 500. If property is jointly owned, income derived is allocated to each taxpayer at 50 percent of the total. Of the \$15,000 maximum exclusion per taxpayer, up to \$4,000 per taxpayer may be earned income. Part-year or nonresidents must prorate the exclusion. **NOTE:** You must enter the date of birth and/or the type and date of disability on Page 3, Schedule 1, of Form 500 or the exclusion will not be allowed. Use the worksheet on page 8 to compute the exclusion.

2. Interest and dividends on U.S. Government bonds and other U.S. obligations.

NOTE: Interest received from the Federal National Mortgage Association (FNMA), Government National Mortgage Association (GNMA), Federal Home Loan Mortgage Corporation (FHLMC), and interest derived from repurchase agreements are not considered to be obligations of the United States and are taxable.

3. Social Security or Railroad Retirement paid by the Railroad Retirement Board that is included in Federal adjusted gross income.
4. Salaries and wages reduced from Federal taxable income because of the Federal jobs tax credit.
5. Individual Retirement Account withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.
6. Keogh, SEP and SUB-S plan withdrawals where tax has been paid to Georgia because of the difference between Georgia and Federal law for tax years 1981 through 1986.

FORM 500 INSTRUCTIONS (continued)

7. Depreciation because of differences in Georgia and Federal law in tax years 1981 through 1986.

8. Georgia resident shareholders of Subchapter S corporations may make an adjustment to Federal adjusted gross income for Subchapter S income where the Subchapter S election is not recognized by Georgia or another state. The adjustment is allowed in order to avoid double taxation on this type of income. Therefore, this adjustment will be allowed only if tax was actually paid by the corporation to another state(s). In cases where the Subchapter S election is recognized by the other state(s), the income should not be subtracted. Credit for taxes paid to other state(s) may apply. Refer to Line 17 instructions on page 10.

9. Dependents' unearned income included in parents' Federal adjusted gross income.

10. Income tax refunds from states other than Georgia included in Federal adjusted gross income. Do not subtract Georgia income tax refunds included in Federal adjusted gross income.

11. Income from any fund, program or system which is exempted by Federal law or treaty.

12. Teacher's Retirement. The purpose of this adjustment is to allow a teacher retired from the Teachers Retirement System of Georgia to subtract contributions previously taxed by the State of Georgia. These are contributions paid between July 1, 1987, and December 31, 1989, provided the contributions were reported and taxes paid thereon.

13. Employer FICA tax credit claimed on the Federal return. This applies only to food and beverage establishments that took a credit instead of a deduction on their Federal return for employer FICA tax paid on employee cash tips.

14. An individual, corporation or partnership which is a party to state contracts may subtract from Federal taxable income 10% of qualified payments to minority subcontractors or \$100,000, whichever is less, per taxable year. A list of certified minority subcontractors is maintained by the Commissioner of the Department of Administrative Services for the Revenue Department and general public. (To register as a minority subcontractor or to view the list, call 404-656-6315 or visit www3.state.ga.us/departments/doas/pu/pummnr.html.)

15. Deductible portion of contributions to the Georgia Higher Education Savings Plan. See page 6 for more information.

16. Adjustments due to Federal tax changes, including the 30% and/or 50% bonus depreciation in the first year for certain types of property, etc. See page 6 for more information.

17. Combat pay exclusion. See page 2 for more information.

LINE 10 Georgia adjusted gross income (Net total of Line 8 and Line 9). If the amount is negative, fill in the circle to the left of the line number.

LINE 11a-c If you use the standard deduction on your Federal return, you must use the standard deduction on your Georgia return. Standard deductions for each marital status are listed

below.

NOTE: Do not use the standard deduction amount that is claimed on your Federal return.

Single/Head of Household \$2,300

Married Filing Joint \$3,000

Married Filing Separate \$1,500

Additional: Line 11b \$1,300

(The additional deduction applies if you are age 65 or older, or blind, and only if the standard deduction is used. The additional deduction can apply to you and/or your spouse. Enter your standard deduction on Line 11c.)

NOTE: Do not write on Line 12 if you use the standard deduction.

LINE 12 If you use itemized deductions on your Federal return, you must use itemized deductions on your Georgia return. If your filing status is married filing separate and your spouse itemizes, you must also itemize. Enclose a copy of Federal Schedule A with your Georgia income tax return. Adjustments must be made for income taxes other than Georgia and investment interest expense which is for the production of income exempt from Georgia income tax. When Federal itemized deductions are reduced because of high income, the reduced amount is used as the starting point in computing Georgia itemized deductions.

NOTE: Do not write on Lines 11a through 11c if you use itemized deductions.

LINE 13 Subtract either Line 11c or Line 12 from Line 10. If the amount is negative, fill in the circle to the left of the line number.

LINE 14a-c Multiply the number on Line 6c by \$2,700 and enter the total on Line 14a. Multiply the number on Line 7a by \$3,000 and enter the total on Line 14b. Add the amounts on Lines 14a and 14b, and enter the total on Line 14c.

LINE 15 Subtract Line 14c from Line 13. If the amount is negative, fill in the circle to the left of the line number. This is your GEORGIA TAXABLE INCOME.

LINE 16 Use your **GEORGIA TAXABLE INCOME** and the tax table on pages 17, 18 and 19 to determine your tax liability. *Be sure to enter the tax amount for your filing status.*

LINE 17 Enter the amount listed on Line 11, Schedule 2, Page 3 of Form 500. Full-year and part-year residents must use the worksheet on page 7 to compute the other state(s) tax credit. If you paid tax to more than one state, use the total of other states' income to compute the credit. No credit is allowed for income earned in another state that was not taxed by that state. Your credit may be less than the tax paid to the other state(s). For more information on tax credits, see pages 23 - 24 and Form IND-CR.

NOTE: No credit for taxes paid to other state(s) will be allowed unless a copy of the other state(s)' income tax return is enclosed.

LINE 18 Subtract Line 17 from Line 16. If zero or less, enter zero.

FORM 500 INSTRUCTIONS (continued)

LINE 19 Enter the total Georgia tax shown on withholding statements. *These statements must be enclosed with your return or your withholding tax will be disallowed.*

LINE 20 Enter your total estimated payments. *Be sure to include the amount credited from your previous year's tax return and any prepayments made with Form IT-560.*

LINE 21 You may be eligible for a low income credit if your Federal adjusted gross income is less than \$20,000. Use the worksheet on page 7 to compute the credit. All claims for this credit must be filed on or before the end of the twelfth month following the close of the tax year for which the credit may be claimed.

LINE 22 DO NOT WRITE ON THIS LINE. *This line is for Department use only.*

LINE 23 Add Lines 19, 20 and 21c.

LINE 24 If the tax on Line 18 is greater than the credit on Line 23, subtract Line 23 from Line 18. Enter the BALANCE DUE.

LINE 25 If the credit on Line 23 is greater than the tax on Line 18, subtract Line 18 from Line 23. Enter the OVERPAYMENT.

LINE 26 Enter the amount you want credited to 2004 individual estimated income tax.

LINES 27, 28 and 29 See the **Donations to Special Funds** section on this page for details and enter the amount of your donation. *Donations of less than \$1 cannot be processed.*

LINE 30 Enter the estimated penalty from Form 500 UET.

LINE 31 Add Lines 24, 27, 28, 29 and 30, and enter the total balance due. Make your check payable to the Georgia Income Tax Division.

INSTALLMENT PAYMENTS If you are unable to pay the full amount of tax due as shown on your individual income tax return, you may request monthly installment payments. To apply for an installment payment agreement, complete and file your return by the due date. Place Form GA-9465 (see page 25) on top of your return and submit it along with your return. Or, submit a written request for an installment payment agreement to the **Installment Program Section, P.O. Box 740396, Atlanta, GA 30374-0396**. You may also call the Installment Program Section at **(404) 657-0295** to request an installment payment agreement after you receive a bill.

To minimize interest and penalty charges, you are encouraged to pay as much of the tax as possible when filing your return by April 15, 2004. Be sure to write the tax year and your social security number on the check or money order.

Interest and late payment penalties will apply to any amount not paid by the due date of the return, even if your request to make installment payments is approved. Before requesting an installment payment agreement, you should consider less costly alternatives.

LINE 32 Subtract Lines 26, 27, 28, 29 and 30 from Line 25, if applicable, and enter the amount to be REFUNDED TO YOU.

SIGN HERE You are required to sign your return in the space provided at the bottom of Page 2, Form 500. If filing a joint return, both you and your spouse are required to sign. See page 3 for signature requirements concerning deceased taxpayers. Tax preparers who completed your return are required to sign in the space provided and print their identification number beside their signature. You may give your preparer the authority to discuss your return with the Department by checking the box provided.

DONATIONS TO SPECIAL FUNDS

Use your Georgia income tax return to make donations to the funds listed below. To make your tax deductible donation, write the amount of your contribution on Lines 10 - 12 of Form 500EZ or Lines 27 - 29 of Form 500. Contributions may also be mailed to the fund at the indicated address.



Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund. Each year cancer claims the lives of almost 14,000 Georgians. Most of these deaths are preventable. Your tax-deductible donation helps fund the most innovative and promising research in Georgia on breast, prostate, and ovarian cancer. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-240, Atlanta, GA 30303-3142. **Mobilizing Georgia. Immobilizing Cancer.** For more information, visit www.georgiacancer.org.

Georgia Fund for Children and Elderly. Donations to this fund help provide vital services to many of Georgia's special-needs citizens. Your tax-deductible donation will support programs for preschool children with health, educational and emotional needs, as well as elderly services such as home-delivered meals and transportation to medical appointments. Make a donation on your tax return, or mail your donation to the Georgia Department of Human Resources, Two Peachtree Street NW, Room 27-295, Atlanta, GA 30303-3142. For more information, call the Children Trust Fund at 404-206-6037 or the Division of Aging Services at 404-657-5253.

Wildlife Conservation Fund. The Nongame Wildlife and Natural Heritage Section is entirely funded through donations and grants. This Section is committed to protect and conserve Georgia's nongame wildlife, including bald eagles, sea turtles, songbirds, and other animals that are not hunted, trapped or fished. Your tax-deductible donations help support that effort. Make a donation on your tax return, or mail your donation to the Georgia Department of Natural Resources, 116 Rum Creek Drive, Forsyth, GA 31029. **Together we can Give Wildlife a Chance.** For more information, visit www.georgiawildlife.com.

PART-YEAR RESIDENT AND NONRESIDENT FORM 500 INSTRUCTIONS

Part-year residents and nonresidents file the same form as full-year residents, FORM 500. Complete Schedule 3, Page 4 of Form 500 to determine your Georgia taxable income. A married part-year or non-resident with income earned in Georgia whose spouse is a nonresident with no Georgia source income may file either a separate return claiming himself or herself only, or a joint return claiming total personal exemptions and credit for dependents. Enter the nonresident code on Form 500, Page 1, Line 4.

Column A should be computed as if you were a Georgia resident (Federal income after Georgia adjustments).

Column B is your income and adjustments prior to or after Georgia residency, or your home state income as a nonresident. *List the state in which the income was earned or to which it was reported in the indicated area.*

Column C is your Georgia income and adjustments used to calculate your Georgia taxable income.

SCHEDULE 3 INSTRUCTIONS

LINES 1-5: In Column A, list your income computed as if you were a Georgia resident (Federal income after Georgia adjustments). In Column B, list your income not taxable to Georgia. In Column C, list your income taxable to Georgia.

LINES 6-7: In Column A, Line 6, list adjustments from Federal Form 1040. On Line 7, list the adjustments allowed by Georgia law. In Column B, Lines 6 and 7, list the adjustments that do not apply to Georgia residency or do not apply because of taxable income earned as a nonresident. In Column C, Line 6, list the adjustments from the federal return that apply to Georgia. On Line 7, list the adjustments allowed by Georgia law. *Refer to pages 9 and 10, Line 9 instructions for information about adjustments.*

LINE 8: Add or subtract Lines 6 and 7 from Line 5.

LINE 9: Divide Line 8, Column C, by Line 8, Column A. This is the ratio of Georgia income to your total income.

LINE 10: If itemizing, enter the amount from Schedule A, Federal Form 1040, reduced by income taxes paid to states other than Georgia or expense for the production of non-Georgia income. Enclose a copy of Federal Schedule A with your Georgia income tax return. If using the standard deduction, refer to the instructions on page 10 for completing Lines 11a, b and c.

LINES 11a-c: Multiply Form 500, Line 6c by \$2,700 and enter the total on Line 11a. Multiply Form 500, Line 7a by \$3,000 and enter the total on Line 11b. Enter the total of Lines 11a plus 11b on Line 11c.

LINE 12: Add Lines 10 and 11c.

LINE 13: Multiply Line 12 by the percentage on Line 9.

LINE 14: Subtract Line 13 from Line 8, Column C. Enter here and on Form 500, Page 2, Line 15. This is your Georgia taxable income. Use the Georgia Income Tax Table on pages 17, 18 and 19 to determine your tax and enter on Form 500, Page 2, Line 16.

List the states in which the income in Column B was earned and/or reported in the space provided on Form 500, Page 4.

NOTE: PLEASE SUBMIT APPLICABLE FEDERAL FORMS AND/OR SCHEDULES WITH YOUR GEORGIA INCOME TAX RETURN.

Follow the instructions on pages 10 - 12 to complete Lines 16 through 32 of Form 500, Page 2.

EXAMPLE FOR COMPLETING SCHEDULE 3 OF FORM 500, PAGE 4

Two taxpayers, a husband and wife, are both part-year residents of Georgia who filed a joint Federal Income Tax Return. Their Federal adjusted gross income was \$52,000 consisting of \$48,000 in salary and \$4,000 of interest. They became Georgia residents on July 1. Assuming 50% of their income was earned in Georgia and the remainder in another state, their Schedule 3 would be computed as follows:

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

DO NOT USE LINES 9 THROUGH 14 - PAGES 1 AND 2 FORM 500

| | Federal Income after Georgia adjustments COLUMN A | Income Not Taxable to Georgia COLUMN B | Georgia Income COLUMN C |
|---|---|--|----------------------------|
| 1. Wages, Salaries, Tips, etc. | 48,000 | 24,000 | 24,000 |
| 2. Interest and Dividends | 4,000 | 2,000 | 2,000 |
| 3. Business Income or (Loss) | | | |
| 4. Other Income or (Loss) | | | |
| 5. Total Income: Total Lines 1 through 4 | 52,000 | 26,000 | 26,000 |
| Adjustments to Income: | | | |
| 6. Total adjustments from Federal Form 1040 | | | |
| 7. Total adjustments from Form 500, Schedule 1, Page 3 (see instructions for Line 9, pages 9-10) | | | |
| 8. Adjusted Gross Income (Line 5 plus or minus Lines 6 and 7) | 52,000 | 26,000 | 26,000 |
| 9. RATIO: Divide Line 8, Column C by Line 8, Column A - enter percentage | | 50 00% | Not to exceed 100% |
| 10. Itemized or Standard Deduction (See instructions for Line 10 on page 12) | | 3,000 | |
| 11. Personal exemption (see instructions on page 12) 11a. Number on Form 500, Line 6c <u>2</u> x \$2,700 | 5,400 | | |
| 11b. Number on Form 500, Line 7a <u> </u> x \$3,000 | | | |
| 11c. Add Lines 11a and 11b. Enter total | | 5,400 | |
| 12. Total Deductions and Exemptions: Add Lines 10 and 11c | | 8,400 | |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result | | | 4,200 |
| 14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Line 15, Page 2 of Form 500 | | | 21,800 |

Georgia Form 500EZ (Rev. 6/03)

Short Individual Income Tax Return
Single and Married filing Joint
Full-Year Resident Filers with
No Dependents or Additional Exemptions
Georgia Department of Revenue



0400204013

2003 (Approved web version)

DEPARTMENT USE ONLY

DEL ☐ EXT ☐

☐ Fill in circle if you DO NOT want a booklet next year

Your First Name

Initial

Your Social Security Number

 - -

Your Last Name

Suffix

Spouse's First Name

Initial

Spouse's Social Security Number

 - -

Spouse's Last Name

Suffix

Address (Check if Address has Changed)

☐

(Use 2nd address line for Apt, Suite, Unit or Bldg number)

DEPARTMENT USE ONLY

City

State

Zip Code

Country (If Foreign)

Be sure to use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

1. Write the Federal Adjusted Gross Income from Federal Form 1040EZ, 1040, or 1040A
(Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$5,000.00.
If your filing status is married filing joint, enter \$8,400.00
3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter 0
4. Find the tax on the amount on Line 3. (Use the tax table on Pages 17-19 of the tax booklet)
5. Georgia income tax withheld (Enclose withholding statement(s))
6. Low income tax credit.
(Not allowed if you are claimed as a dependent on another return) 6a. 6b.
7. Total prepayment credits, add Line 5 and Line 6
8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. **THIS IS THE AMOUNT OF TAX YOU OWE**
9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. **THIS IS THE AMOUNT OF YOUR OVERPAYMENT**
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00)
11. Georgia Children and Elderly Fund (No gift less than \$1.00)
12. Georgia Cancer Research Fund (No gift less than \$1.00)
13. Add Line 10, Line 11 and Line 12 and enter total here
14. Add Line 8 and Line 13.
Make check for this amount payable to the GEORGIA INCOME TAX DIVISION
15. Subtract Line 13 from Line 9. **THIS IS YOUR REFUND**

STATE USE ONLY

SIGNATURES ARE REQUIRED ON THE BACK OF THIS FORM

Georgia Form 500EZ Page 2
Short Individual Income Tax Return
Georgia Department of Revenue
2003



- -
Your Social Security Number

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

| Taxpayer's Signature (check box if deceased <input type="checkbox"/>) | Date | Daytime Phone Number |
|--|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| Spouse's Signature (check box if deceased <input type="checkbox"/>) | Date | Daytime Phone Number |
|--|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| Signature of Preparer if Other than Taxpayer | Date | Identification Number of Preparer |
|--|----------------------|-----------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

MAIL RETURN TO:
Refunds
Georgia Income Tax Division
P.O. Box 740380
Atlanta, Georgia 30374-0380

Payments and Tax Returns
Georgia Income Tax Division
P.O. Box 740399
Atlanta, Georgia 30374-0399

YOU MAY USE FORM 500EZ IF:

- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999.
- You are a full-year Georgia resident.
- You do not itemize deductions.
- You had wages, salaries, tips, dividends, and interest income only. *If you paid or are claiming a credit of estimated tax, you must file Form 500.*
- You do not have any adjustments to Federal Adjusted Gross Income.

COMPLETING YOUR RETURN

- Use label only if correct. If not, print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
- Round off figures for easier computations.
- Do not attach a copy of your federal return.
- Taxpayers who file electronically will not receive a booklet next year. If you do not want a booklet next year, on Page 1, please fill in circle in the upper portion of page. NOTE: Computer software will select this circle by default. If you are using a software program, you must de-select the circle if you want to receive a booklet next year.
- Sign and date your return. See Page 2 for signature requirements concerning deceased taxpayers.

INSTRUCTIONS:

- LINE 1. Enter the adjusted gross income shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00.
- LINE 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter 0.
- LINE 4. Find the tax on the amount on Line 3. *Effective tax year 2001, Form 500EZ does not have a separate tax table.*
- LINE 5. Enter the amount of Georgia income tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as State Income Tax-GA. Enclose your W-2 Form(s) with your return.
- LINE 6. If you are not claimed as a dependent on another return** and you meet the other qualifications, enter your low income credit as computed on Page 7 of the tax booklet.
- LINE 7. Add Line 5 and Line 6.
- LINE 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. **THIS IS THE AMOUNT YOU OWE.**
- LINE 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. **THIS IS THE AMOUNT OF YOUR OVERPAYMENT.**
- LINE 10-12 Enter the amount(s) you wish to contribute.
- LINE 13. Enter total of Lines 10, 11, and 12.
- LINE 14. Add Line 8 and Line 13. **Make your check for this amount payable to the GEORGIA INCOME TAX DIVISION.**
- LINE 15. Subtract Line 13 from Line 9. **This is your NET REFUND.**

Georgia Form 500EZ (Rev. 6/03)

Short Individual Income Tax Return
Single and Married filing Joint
Full-Year Resident Filers with
No Dependents or Additional Exemptions
Georgia Department of Revenue



0400204013

2003 (Approved web version)

DEPARTMENT USE ONLY

DEL ☐ EXT ☐

☐ Fill in circle if you DO NOT want a booklet next year

Your First Name

Initial

Your Social Security Number

 - -

Your Last Name

Suffix

Spouse's First Name

Initial

Spouse's Social Security Number

 - -

Spouse's Last Name

Suffix

Address (Check if Address has Changed) ☐
(Use 2nd address line for Apt, Suite, Unit or Bldg number)

DEPARTMENT USE ONLY

City

State

Zip Code

Country (If Foreign)

Be sure to use Federal Adjusted Gross Income, NOT Federal Taxable Income, on Line 1 below

1. Write the Federal Adjusted Gross Income from Federal Form 1040EZ, 1040, or 1040A
(Cannot exceed \$99,999 for Line 1)
2. If your filing status is single, enter \$5,000.00.
If your filing status is married filing joint, enter \$8,400.00
3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1 enter 0
4. Find the tax on the amount on Line 3. (Use the tax table on Pages 17-19 of the tax booklet)
5. Georgia income tax withheld (Enclose withholding statement(s))
6. Low income tax credit.
(Not allowed if you are claimed as a dependent on another return) 6a. 6b.
7. Total prepayment credits, add Line 5 and Line 6
8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. **THIS IS THE AMOUNT OF TAX YOU OWE**
9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. **THIS IS THE AMOUNT OF YOUR OVERPAYMENT**
10. Georgia Wildlife Conservation Fund (No gift less than \$1.00)
11. Georgia Children and Elderly Fund (No gift less than \$1.00)
12. Georgia Cancer Research Fund (No gift less than \$1.00)
13. Add Line 10, Line 11 and Line 12 and enter total here
14. Add Line 8 and Line 13.
Make check for this amount payable to the GEORGIA INCOME TAX DIVISION
15. Subtract Line 13 from Line 9. **THIS IS YOUR REFUND**

STATE USE ONLY

SIGNATURES ARE REQUIRED ON THE BACK OF THIS FORM

Georgia Form 500EZ Page 2
Short Individual Income Tax Return
Georgia Department of Revenue
2003



- -
Your Social Security Number

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Georgia Public Revenue Code Section 48-2-31 requires that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

| Taxpayer's Signature (check box if deceased <input type="checkbox"/>) | Date | Daytime Phone Number |
|--|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| Spouse's Signature (check box if deceased <input type="checkbox"/>) | Date | Daytime Phone Number |
|--|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

| Signature of Preparer if Other than Taxpayer | Date | Identification Number of Preparer |
|--|----------------------|-----------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> |

MAIL RETURN TO:
Refunds
Georgia Income Tax Division
P.O. Box 740380
Atlanta, Georgia 30374-0380

Payments and Tax Returns
Georgia Income Tax Division
P.O. Box 740399
Atlanta, Georgia 30374-0399

YOU MAY USE FORM 500EZ IF:

- You are not 65 or over, or blind.
- Your filing status is single or married filing joint and you do not claim any exemptions other than yourself or yourself and your spouse.
- Your income does not exceed \$99,999.
- You are a full-year Georgia resident.
- You do not itemize deductions.
- You had wages, salaries, tips, dividends, and interest income only. *If you paid or are claiming a credit of estimated tax, you must file Form 500.*
- You do not have any adjustments to Federal Adjusted Gross Income.

COMPLETING YOUR RETURN

- Use label only if correct. If not, print or type name(s), address and social security number(s).
- Keep numbers inside boxes.
- Do not use dollar signs, commas or decimals. These have been preprinted for your convenience.
- Round off figures for easier computations.
- Do not attach a copy of your federal return.
- Taxpayers who file electronically will not receive a booklet next year. If you do not want a booklet next year, on Page 1, please fill in circle in the upper portion of page. NOTE: Computer software will select this circle by default. If you are using a software program, you must de-select the circle if you want to receive a booklet next year.
- Sign and date your return. See Page 2 for signature requirements concerning deceased taxpayers.

INSTRUCTIONS:

- LINE 1. Enter the adjusted gross income shown on Federal Form 1040EZ, Form 1040 or Form 1040A.
- LINE 2. If your filing status is single, enter \$5,000.00. If your filing status is married filing joint, enter \$8,400.00.
- LINE 3. Subtract Line 2 from Line 1. If Line 2 is larger than Line 1, enter 0.
- LINE 4. Find the tax on the amount on Line 3. *Effective tax year 2001, Form 500EZ does not have a separate tax table.*
- LINE 5. Enter the amount of Georgia income tax withheld. Generally, the amount of tax withheld is found in a box on your W-2 Form described as State Income Tax-GA. Enclose your W-2 Form(s) with your return.
- LINE 6. If you are not claimed as a dependent on another return** and you meet the other qualifications, enter your low income credit as computed on Page 7 of the tax booklet.
- LINE 7. Add Line 5 and Line 6.
- LINE 8. If Line 4 is larger than Line 7, subtract Line 7 from Line 4. **THIS IS THE AMOUNT YOU OWE.**
- LINE 9. If Line 7 is larger than Line 4, subtract Line 4 from Line 7. **THIS IS THE AMOUNT OF YOUR OVERPAYMENT.**
- LINE 10-12 Enter the amount(s) you wish to contribute.
- LINE 13. Enter total of Lines 10, 11, and 12.
- LINE 14. Add Line 8 and Line 13. **Make your check for this amount payable to the GEORGIA INCOME TAX DIVISION.**
- LINE 15. Subtract Line 13 from Line 9. **This is your NET REFUND.**



0400404013

Georgia Form 500 (Rev. 6/03)Individual Income Tax Return
Georgia Department of Revenue**2003** (Approved web version)

DEPARTMENT USE ONLY

DEL ☐ EXT ☐☐ Fill in circle if you DO NOT want a booklet next yearFiscal Year Beginning / / Fiscal Year Ending / /

1. Your First Name

Initial

Your Social Security Number

 - -

Your Last Name

Suffix

Spouse's First Name

Initial

Spouse's Social Security Number

 - -

Spouse's Last Name

Suffix 2. Address (Check if Address has Changed) ☐

(Use 2nd address line for Apt, Suite, Unit or Bldg number)

3. City

State

Zip Code

Country (If Foreign)

4. Enter your Residency Status with the appropriate number

1. Full-Year Resident 2. Part-Year Resident from / / to / / 3. Nonresident

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 4

5. Enter Filing Status with appropriate letter (Must be the same status used on your Federal Return)

A. Single C. Married filing separate (Spouse's social security number must be entered above)

B. Married filing joint

D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☐ 6b. Spouse ☐ 6c.

Dependents- (If you have more than 3 dependents, attach a list of additional dependents)

| First Name | Last Name | Dependent's SSN | Relationship to You |
|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

7a. Number of Dependents (DO NOT include yourself or your spouse)

7a.

7b. Add Lines 6c and 7a. Enter total

7b. If amount on line 8, 9, 10, or 13, is negative, fill in circle. Example: ☒

8. Federal adjusted gross income

☐ 8. .

If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s, you must enclose a copy of your Federal Form 1040

Pages 1 and 2. Do not enclose other Federal Schedules

From Federal Form 1040, 1040A or 1040 EZ (Do not use FEDERAL TAXABLE INCOME)

9. Adjustments from Schedule 1 (See instructions on Page 9, Line 9)

☐ 9. .

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)

☐ 10. .

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) see instructions Line 11

☐ 11a. . b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐Total of Boxes ☐ x 1,300=☐ 11b. .

c. Total Standard Deduction (Line 11a + Line 11b)

☐ 11c. .

Use EITHER Line 11c OR Line 12 (Do not write on both lines)

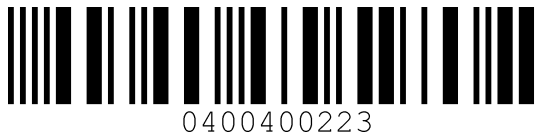
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A

Itemized Deductions (Schedule A-Form 1040)

Less: see instructions Line 11

☐ 12. .

Georgia Form 500 Page 2
Individual Income Tax Return
Georgia Department of Revenue
2003



- -
Your Social Security Number

| | | | | |
|--|-----------------------------|-----------------------------|----------------------------|----------------------|
| 13. Subtract either Line 11c or Line 12 from Line 10; enter balance | ▶ | <input type="radio"/> | 13. <input type="text"/> | <input type="text"/> |
| 14a. Number on Line 6c multiplied by \$2,700 | 14a. <input type="text"/> | | | |
| 14b. Number on Line 7a multiplied by \$3,000 | 14b. <input type="text"/> | | | |
| 14c. Add Lines 14a. and 14b. Enter total | ▶ | | 14c. <input type="text"/> | <input type="text"/> |
| 15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) | ▶ | <input type="radio"/> | 15. <input type="text"/> | <input type="text"/> |
| 16. Tax (Use Tax Table on Pages 17-19) | ▶ | | 16. <input type="text"/> | <input type="text"/> |
| 17. Credits from Schedule 2, Page 3 (Enter total but not more than the amount on Line 16) | ▶ | | 17. <input type="text"/> | <input type="text"/> |
| 18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero | ▶ | | 18. <input type="text"/> | <input type="text"/> |
| 19. Georgia Income Tax Withheld (Enter Tax Withheld Only and enclose withholding statements) ▶ | | | 19. <input type="text"/> | <input type="text"/> |
| 20. Estimated Tax for 2003 and Form IT-560 | ▶ | | 20. <input type="text"/> | <input type="text"/> |
| 21. Low Income Credit (See worksheet on Page 7) | 21a. ▶ <input type="text"/> | 21b. ▶ <input type="text"/> | 21 c. <input type="text"/> | <input type="text"/> |
| 22. Department Use Only | ▶ | | 22. <input type="text"/> | <input type="text"/> |
| 23. Total prepayment credits (Add Lines 19, 20 and 21c) | ▶ | | 23. <input type="text"/> | <input type="text"/> |
| 24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE | ▶ | | 24. <input type="text"/> | <input type="text"/> |
| 25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount | ▶ | | 25. <input type="text"/> | <input type="text"/> |
| 26. Amount to be credited to 2004 ESTIMATED TAX | ▶ | | 26. <input type="text"/> | <input type="text"/> |
| 27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) | ▶ | | 27. <input type="text"/> | <input type="text"/> |
| 28. Georgia Children and Elderly Fund (No gift of less than \$1.00) | ▶ | | 28. <input type="text"/> | <input type="text"/> |
| 29. Georgia Cancer Research Fund (No gift of less than \$1.00) | ▶ | | 29. <input type="text"/> | <input type="text"/> |
| 30. Form 500 UET (Estimated tax penalty) | ▶ | | 30. <input type="text"/> | <input type="text"/> |
| 31. Add Lines 24, 27, 28, 29, and 30 (Balance Due) | ▶ | | 31. <input type="text"/> | <input type="text"/> |

MAKE CHECK PAYABLE FOR THE AMOUNT ON LINE 31 TO: **GEORGIA INCOME TAX DIVISION**

DO NOT USE STAPLES OR PAPER CLIPS ON YOUR CHECK, W-2'S OR TAX RETURN, ENCLOSE ALL ITEMS IN THE RETURN ENVELOPE.

| | | | |
|--|---|--------------------------|----------------------|
| 32. Amount to be Refunded (Line 25 minus Line 26 thru Line 30 if applicable) | ▶ | 32. <input type="text"/> | <input type="text"/> |
|--|---|--------------------------|----------------------|

REFUNDS TO:
GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380

PAYMENTS AND TAX RETURNS TO:
GEORGIA INCOME TAX DIVISION
P.O. BOX 740399
ATLANTA, GEORGIA 30374-0399

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

X _____
Taxpayer's Signature (Check box if deceased ☐) Date

Daytime Phone Number

Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer named below.

X _____
Spouse's Signature (Check box if deceased ☐) Date

X _____
Signature of Preparer if other than taxpayer ID Number of Preparer

Phone Number

Date



- -
Your Social Security Number

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see Pages 9 and 10 of instructions)

ADDITIONS TO INCOME

- | | | | | |
|--|----|----------------------|---|----------------------|
| 1. Interest on Non-Georgia Municipal and State Bonds | 1. | <input type="text"/> | . | <input type="text"/> |
| 2. Lump Sum Distributions | 2. | <input type="text"/> | . | <input type="text"/> |
| 3. Other (specify) <input type="text"/> | 3. | <input type="text"/> | . | <input type="text"/> |
| 4. Total Additions (enter sum of Lines 1-3 here) | 4. | <input type="text"/> | . | <input type="text"/> |

SUBTRACTION FROM INCOME

5. Retirement Income Exclusion (See Retirement Income Exclusion Worksheet, Page 8.)

| | | | | | |
|--|--|-----|----------------------|---|----------------------|
| a. Self: Date of Birth | Type of Disability: <input type="text"/> | 5a. | <input type="text"/> | . | <input type="text"/> |
| <input type="text"/> / <input type="text"/> / <input type="text"/> | Date of Disability: <input type="text"/> / <input type="text"/> / <input type="text"/> | | | | |

| | | | | | |
|--|--|-----|----------------------|---|----------------------|
| b. Spouse: Date of Birth | Type of Disability: <input type="text"/> | 5b. | <input type="text"/> | . | <input type="text"/> |
| <input type="text"/> / <input type="text"/> / <input type="text"/> | Date of Disability: <input type="text"/> / <input type="text"/> / <input type="text"/> | | | | |

- | | | | | |
|---|-----|----------------------|---|----------------------|
| 6. Social Security Benefits (Taxable portion from Federal return) | 6. | <input type="text"/> | . | <input type="text"/> |
| 7. Railroad Retirement Benefits (Taxable portion from Federal return) | 7. | <input type="text"/> | . | <input type="text"/> |
| 8. Interest on United States Obligations (See instructions, Page 9) | 8. | <input type="text"/> | . | <input type="text"/> |
| 9. Other (specify) <input type="text"/> | 9. | <input type="text"/> | . | <input type="text"/> |
| 10. Total Subtractions (enter sum of Lines 5-9 here) | 10. | <input type="text"/> | . | <input type="text"/> |
| 11. Net Adjustments (Line 4 less Line 10. Enter Net Total here and on Line 9 of Page 1)(+ or -) | 11. | <input type="text"/> | . | <input type="text"/> |

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

- | | | | | |
|--|----|----------------------|---|----------------------|
| 1. Other State(s) Tax Credit (see worksheet on Page 7) | 1. | <input type="text"/> | . | <input type="text"/> |
| 2. Low and Zero Emission Vehicle Credit | 2. | <input type="text"/> | . | <input type="text"/> |
| 3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit and Qualified Caregiving Expense Credit) | 3. | <input type="text"/> | . | <input type="text"/> |
| 4. Other Credits (specify) <input type="text"/> | 4. | <input type="text"/> | . | <input type="text"/> |

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest

You must list the appropriate Credit Type Code in the space provided. List the percentage of credit received in the % column. If you claim more than five credits, enclose a schedule. Enter the schedule total on Line 10. See Pages 23-24 for a list of available credits and their applicable codes.

| Credit Type Code | Company Name | FEIN | % | Amount of Credit |
|--|--------------|------|---|---|
| 5. | | | | 5. <input type="text"/> . <input type="text"/> |
| 6. | | | | 6. <input type="text"/> . <input type="text"/> |
| 7. | | | | 7. <input type="text"/> . <input type="text"/> |
| 8. | | | | 8. <input type="text"/> . <input type="text"/> |
| 9. | | | | 9. <input type="text"/> . <input type="text"/> |
| 10. Enter the total from enclosed schedule(s) | | | | 10. <input type="text"/> . <input type="text"/> |
| 11. Enter the total of Lines 1 thru 10 here and on Line 17, Page 2 | | | | 11. <input type="text"/> . <input type="text"/> |



- -
Your Social Security Number

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Page 10, Line 17 and Page 7.

DO NOT USE LINES 9 THRU 14 OF PAGES 1 AND 2, FORM 500

| | Federal Income after Georgia Adjustments COLUMN A | Income not Taxable to Georgia COLUMN B | Georgia Income COLUMN C |
|---|--|---|-----------------------------------|
| 1. Wages, Salaries, Tips, etc. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Interest and Dividends | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Business Income or (Loss) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. Other Income or (Loss) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5. Total Income: Total Lines 1 thru 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| ADJUSTMENTS TO INCOME | | | |
| 6. Total adj. from Federal Form 1040 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7. Total adj. from Form 500, Schedule 1, Page 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| (See instructions: Page 9-10, Line 9) | | | |
| 8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage | <input type="text"/> | <input type="text"/> | % Not to exceed 100% |
| 10. Itemized or Standard Deduction (See instructions: Page 12, Line 10) ... | <input type="text"/> | <input type="text"/> | |
| 11. Personal Exemption from Form 500, page 1 (See instructions: Page 12) | | | |
| 11a. Number on Line 6c multiplied by \$2,700 | <input type="text"/> | <input type="text"/> | |
| 11b. Number on Line 7a multiplied by \$3,000 | <input type="text"/> | <input type="text"/> | |
| 11c. Add Lines 11a. and 11b. Enter total | <input type="text"/> | <input type="text"/> | |
| 12. Total Deductions and Exemptions: Add Lines 10 and 11c | <input type="text"/> | <input type="text"/> | |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result | | <input type="text"/> | |
| 14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Page 2, Line 15 of Form 500 | | <input type="text"/> | |

List the state(s) in which the income in Column B was earned and/or to which it was reported.

| | |
|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |



0400404013

Georgia Form 500 (Rev. 6/03)Individual Income Tax Return
Georgia Department of Revenue**2003** (Approved web version)

DEPARTMENT USE ONLY

DEL ☐ EXT ☐☐ Fill in circle if you DO NOT want a booklet next yearFiscal Year Beginning / / Fiscal Year Ending / /

1. Your First Name

Initial

Your Social Security Number

 - -

Your Last Name

Suffix

Spouse's First Name

Initial

Spouse's Social Security Number

 - -

Spouse's Last Name

Suffix 2. Address (Check if Address has Changed) ☐

(Use 2nd address line for Apt, Suite, Unit or Bldg number)

3. City

State

Zip Code

Country (If Foreign)

4. Enter your Residency Status with the appropriate number

1. Full-Year Resident 2. Part-Year Resident from / / to / / 3. Nonresident

Part-Year Residents and Nonresidents must omit Lines 9 thru 14 and use Schedule 3 of Form 500, page 4

5. Enter Filing Status with appropriate letter (Must be the same status used on your Federal Return)

A. Single C. Married filing separate (Spouse's social security number must be entered above)

B. Married filing joint

D. Head of Household or Qualifying Widow(er)

6. Number of exemptions (Check appropriate box(es) and enter total in 6c.) 6a. Yourself ☐ 6b. Spouse ☐ 6c.

Dependents- (If you have more than 3 dependents, attach a list of additional dependents)

| First Name | Last Name | Dependent's SSN | Relationship to You |
|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

7a. Number of Dependents (DO NOT include yourself or your spouse)

7a.

7b. Add Lines 6c and 7a. Enter total

7b. If amount on line 8, 9, 10, or 13, is negative, fill in circle. Example: ☒

8. Federal adjusted gross income

☐ 8. .

If the amount on Line 8 is \$40,000 or more, or your gross income is less than your W-2s, you must enclose a copy of your Federal Form 1040

Pages 1 and 2. Do not enclose other Federal Schedules

From Federal Form 1040, 1040A or 1040 EZ (Do not use FEDERAL TAXABLE INCOME)

9. Adjustments from Schedule 1 (See instructions on Page 9, Line 9)

☐ 9. .

10. Georgia adjusted gross income (Net total of Line 8 and Line 9)

☐ 10. .

11. Standard Deduction (Do not use FEDERAL STANDARD DEDUCTION) see instructions Line 11

☐ 11a. . b. Self: 65 or over? ☐ Blind? ☐ Spouse: 65 or over? ☐ Blind? ☐Total of Boxes ☐ x 1,300=☐ 11b. .

c. Total Standard Deduction (Line 11a + Line 11b)

☐ 11c. .

Use EITHER Line 11c OR Line 12 (Do not write on both lines)

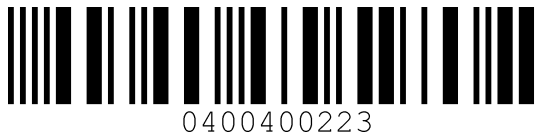
12. Total Itemized Deductions used in computing Federal Taxable Income. If you use itemized deductions, you must enclose Federal Schedule A

Itemized Deductions (Schedule A-Form 1040)

Less: see instructions Line 11

☐ 12. .

Georgia Form 500 Page 2
Individual Income Tax Return
Georgia Department of Revenue
2003



- -
Your Social Security Number

| | | | | |
|---|---------------------------|-----------------------|----------------------------|----------------------|
| 13. Subtract either Line 11c or Line 12 from Line 10; enter balance | ▶ | <input type="radio"/> | 13. <input type="text"/> | <input type="text"/> |
| 14a. Number on Line 6c multiplied by \$2,700 | 14a. <input type="text"/> | | | |
| 14b. Number on Line 7a multiplied by \$3,000 | 14b. <input type="text"/> | | | |
| 14c. Add Lines 14a. and 14b. Enter total | ▶ | | 14c. <input type="text"/> | <input type="text"/> |
| 15. Georgia taxable income (Line 13 less Line 14c or Schedule 3, Line 14) | ▶ | <input type="radio"/> | 15. <input type="text"/> | <input type="text"/> |
| 16. Tax (Use Tax Table on Pages 17-19) | ▶ | | 16. <input type="text"/> | <input type="text"/> |
| 17. Credits from Schedule 2, Page 3 (Enter total but not more than the amount on Line 16) | ▶ | | 17. <input type="text"/> | <input type="text"/> |
| 18. Balance (Line 16 less Line 17) if zero or less than zero, enter zero | ▶ | | 18. <input type="text"/> | <input type="text"/> |
| 19. Georgia Income Tax Withheld (Enter Tax Withheld Only and enclose withholding statements) ▶ | | | 19. <input type="text"/> | <input type="text"/> |
| 20. Estimated Tax for 2003 and Form IT-560 | ▶ | | 20. <input type="text"/> | <input type="text"/> |
| 21. Low Income Credit (See worksheet on Page 7) 21a. ▶ <input type="text"/> 21b. ▶ <input type="text"/> | ▶ | | 21 c. <input type="text"/> | <input type="text"/> |
| 22. Department Use Only | ▶ | | 22. <input type="text"/> | <input type="text"/> |
| 23. Total prepayment credits (Add Lines 19, 20 and 21c) | ▶ | | 23. <input type="text"/> | <input type="text"/> |
| 24. If Line 18 exceeds Line 23 enter BALANCE DUE STATE | ▶ | | 24. <input type="text"/> | <input type="text"/> |
| 25. If Line 23 exceeds Line 18 enter OVERPAYMENT amount | ▶ | | 25. <input type="text"/> | <input type="text"/> |
| 26. Amount to be credited to 2004 ESTIMATED TAX | ▶ | | 26. <input type="text"/> | <input type="text"/> |
| 27. Georgia Wildlife Conservation Fund (No gift of less than \$1.00) | ▶ | | 27. <input type="text"/> | <input type="text"/> |
| 28. Georgia Children and Elderly Fund (No gift of less than \$1.00) | ▶ | | 28. <input type="text"/> | <input type="text"/> |
| 29. Georgia Cancer Research Fund (No gift of less than \$1.00) | ▶ | | 29. <input type="text"/> | <input type="text"/> |
| 30. Form 500 UET (Estimated tax penalty) | ▶ | | 30. <input type="text"/> | <input type="text"/> |
| 31. Add Lines 24, 27, 28, 29, and 30 (Balance Due) | ▶ | | 31. <input type="text"/> | <input type="text"/> |

MAKE CHECK PAYABLE FOR THE AMOUNT ON LINE 31 TO: **GEORGIA INCOME TAX DIVISION**

DO NOT USE STAPLES OR PAPER CLIPS ON YOUR CHECK, W-2'S OR TAX RETURN, ENCLOSE ALL ITEMS IN THE RETURN ENVELOPE.

| | | | |
|--|---|--------------------------|----------------------|
| 32. Amount to be Refunded (Line 25 minus Line 26 thru Line 30 if applicable) | ▶ | 32. <input type="text"/> | <input type="text"/> |
|--|---|--------------------------|----------------------|

REFUNDS TO:
GEORGIA INCOME TAX DIVISION
P.O. BOX 740380
ATLANTA, GEORGIA 30374-0380

PAYMENTS AND TAX RETURNS TO:
GEORGIA INCOME TAX DIVISION
P.O. BOX 740399
ATLANTA, GEORGIA 30374-0399

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

X _____
Taxpayer's Signature (Check box if deceased ☐) Date

Daytime Phone Number

☐ Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer named below.

☐

X _____
Spouse's Signature (Check box if deceased ☐) Date

X _____
Signature of Preparer if other than taxpayer ID Number of Preparer

Phone Number

Date



- -
Your Social Security Number

SCHEDULE 1 ADJUSTMENTS TO INCOME BASED ON GEORGIA LAW (see Pages 9 and 10 of instructions)

ADDITIONS TO INCOME

- | | | | | |
|--|----|----------------------|---|----------------------|
| 1. Interest on Non-Georgia Municipal and State Bonds | 1. | <input type="text"/> | . | <input type="text"/> |
| 2. Lump Sum Distributions | 2. | <input type="text"/> | . | <input type="text"/> |
| 3. Other (specify) <input type="text"/> | 3. | <input type="text"/> | . | <input type="text"/> |
| 4. Total Additions (enter sum of Lines 1-3 here) | 4. | <input type="text"/> | . | <input type="text"/> |

SUBTRACTION FROM INCOME

5. Retirement Income Exclusion (See Retirement Income Exclusion Worksheet, Page 8.)

| | | | | | |
|--|--|-----|----------------------|---|----------------------|
| a. Self: Date of Birth | Type of Disability: <input type="text"/> | 5a. | <input type="text"/> | . | <input type="text"/> |
| <input type="text"/> / <input type="text"/> / <input type="text"/> | Date of Disability: <input type="text"/> / <input type="text"/> / <input type="text"/> | | | | |

| | | | | | |
|--|--|-----|----------------------|---|----------------------|
| b. Spouse: Date of Birth | Type of Disability: <input type="text"/> | 5b. | <input type="text"/> | . | <input type="text"/> |
| <input type="text"/> / <input type="text"/> / <input type="text"/> | Date of Disability: <input type="text"/> / <input type="text"/> / <input type="text"/> | | | | |

- | | | | | |
|---|-----|----------------------|---|----------------------|
| 6. Social Security Benefits (Taxable portion from Federal return) | 6. | <input type="text"/> | . | <input type="text"/> |
| 7. Railroad Retirement Benefits (Taxable portion from Federal return) | 7. | <input type="text"/> | . | <input type="text"/> |
| 8. Interest on United States Obligations (See instructions, Page 9) | 8. | <input type="text"/> | . | <input type="text"/> |
| 9. Other (specify) <input type="text"/> | 9. | <input type="text"/> | . | <input type="text"/> |
| 10. Total Subtractions (enter sum of Lines 5-9 here) | 10. | <input type="text"/> | . | <input type="text"/> |
| 11. Net Adjustments (Line 4 less Line 10. Enter Net Total here and on Line 9 of Page 1)(+ or -) | 11. | <input type="text"/> | . | <input type="text"/> |

SCHEDULE 2 CREDITS FOR LINE 17, PAGE 2

- | | | | | |
|--|----|----------------------|---|----------------------|
| 1. Other State(s) Tax Credit (see worksheet on Page 7) | 1. | <input type="text"/> | . | <input type="text"/> |
| 2. Low and Zero Emission Vehicle Credit | 2. | <input type="text"/> | . | <input type="text"/> |
| 3. Credits from Form IND-CR (Rural Physicians Credit, Disabled Person Home Purchase or Retrofit Credit, Driver Education Credit, Disaster Assistance Credit and Qualified Caregiving Expense Credit) | 3. | <input type="text"/> | . | <input type="text"/> |
| 4. Other Credits (specify) <input type="text"/> | 4. | <input type="text"/> | . | <input type="text"/> |

Pass Through Credits from Ownership of Sole Proprietor, S Corp., LLC or Partnership Interest

You must list the appropriate Credit Type Code in the space provided. List the percentage of credit received in the % column. If you claim more than five credits, enclose a schedule. Enter the schedule total on Line 10. See Pages 23-24 for a list of available credits and their applicable codes.

| Credit Type Code | Company Name | FEIN | % | Amount of Credit |
|--|--------------|------|---|---|
| 5. | | | | 5. <input type="text"/> . <input type="text"/> |
| 6. | | | | 6. <input type="text"/> . <input type="text"/> |
| 7. | | | | 7. <input type="text"/> . <input type="text"/> |
| 8. | | | | 8. <input type="text"/> . <input type="text"/> |
| 9. | | | | 9. <input type="text"/> . <input type="text"/> |
| 10. Enter the total from enclosed schedule(s) | | | | 10. <input type="text"/> . <input type="text"/> |
| 11. Enter the total of Lines 1 thru 10 here and on Line 17, Page 2 | | | | 11. <input type="text"/> . <input type="text"/> |



- -
Your Social Security Number

SCHEDULE 3 COMPUTATION OF GEORGIA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

Income earned in another state as a Georgia resident is taxable but other state(s) tax credit may apply. See Page 10, Line 17 and Page 7.

DO NOT USE LINES 9 THRU 14 OF PAGES 1 AND 2, FORM 500

| | Federal Income after Georgia Adjustments COLUMN A | Income not Taxable to Georgia COLUMN B | Georgia Income COLUMN C |
|---|--|---|-----------------------------------|
| 1. Wages, Salaries, Tips, etc. | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 2. Interest and Dividends | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 3. Business Income or (Loss) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 4. Other Income or (Loss) | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 5. Total Income: Total Lines 1 thru 4 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| ADJUSTMENTS TO INCOME | | | |
| 6. Total adj. from Federal Form 1040 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 7. Total adj. from Form 500, Schedule 1, Page 3 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| (See instructions: Page 9-10, Line 9) | | | |
| 8. Adjusted Gross Income: Line 5 plus or minus Lines 6 and 7 | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 9. RATIO: Divide Line 8, Column C by Line 8, Column A. Enter percentage | <input type="text"/> | <input type="text"/> | % Not to exceed 100% |
| 10. Itemized or Standard Deduction (See instructions: Page 12, Line 10) ... | <input type="text"/> | <input type="text"/> | |
| 11. Personal Exemption from Form 500, page 1 (See instructions: Page 12) | | | |
| 11a. Number on Line 6c multiplied by \$2,700 | <input type="text"/> | <input type="text"/> | |
| 11b. Number on Line 7a multiplied by \$3,000 | <input type="text"/> | <input type="text"/> | |
| 11c. Add Lines 11a. and 11b. Enter total | <input type="text"/> | <input type="text"/> | |
| 12. Total Deductions and Exemptions: Add Lines 10 and 11c | <input type="text"/> | <input type="text"/> | |
| 13. Multiply Line 12 by Ratio on Line 9 and enter result | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 14. Georgia Taxable Income: Subtract Line 13 from Line 8, Column C Enter here and on Page 2, Line 15 of Form 500 | <input type="text"/> | <input type="text"/> | <input type="text"/> |

List the state(s) in which the income in Column B was earned and/or to which it was reported.

| | |
|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |
| <input type="text"/> | <input type="text"/> |

FORM IT-560 INSTRUCTIONS

IMPORTANT - This form is not to be used for Corporate Income / Net Worth Tax.

NOTE: THIS IS NOT AN EXTENSION REQUEST FORM. USE GEORGIA FORM IT-303 TO REQUEST A FILING EXTENSION

This form is to be used to submit any payment of tax when an extension has been requested or is in force.

When a taxpayer receives an automatic extension of time in which to file a Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. However, the tax must be paid by the statutory due date. The extension is for filing the return only and does not extend the time for paying the tax.

The amount paid with this form should be claimed on the completed return as estimated tax. Form 500 filers should enter the amount on Line 20, Page 2. Form 501 filers should enter the amount on Line 11, Page 1.

Mail this completed form with your payment to:

Georgia Income Tax Division, P.O. Box 740318, Atlanta, Georgia 30374-0318

Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia."

**DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment
DO NOT STAPLE, PAPER CLIP OR ATTACH CHECK STUB**

----- Cut along dotted line -----

IT-560 (Rev. 6/03)
Record of Payment of Income Tax when
a filing extension has been submitted

2003

DO NOT use for Quarterly Estimated or Corporate Tax Payments

☐

Individual Extension Payment

☐

Fiduciary Extension Payment



0402304013

MAIL TO:

Georgia Department of Revenue
P.O. Box 740318
Atlanta, GA 30374-0318

| | | | | | | | |
|------------------|--|--------------|--|---|--|---------------------------|--|
| Taxpayer's SSN | | Spouse's SSN | | Tax Year of Return 2003 | | Vendor Code N/A | |
| NAME AND ADDRESS | | | | The amount paid is to be credited as a payment on the liability that may be due as reflected by the completed return of the named taxpayer. | | | |
| | | | | Signature | | Title | |
| | | | | Telephone | | Date | |

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS Amount Paid \$ _____

SCHEDULE FOR ESTIMATING GEORGIA INCOME TAXES

(Figures may be rounded off.)

| | |
|---|----------|
| 1. Adjusted gross income expected during the current year | \$ _____ |
| 2. Less: Deductions | \$ _____ |
| 3. Balance (Line 1 less Line 2) | \$ _____ |
| 4. Less: Personal exemption and exemption for dependents | \$ _____ |
| 5. Balance (Line 3 less Line 4) | \$ _____ |
| 6. Applicable Retirement Exclusion (see worksheet) | \$ _____ |
| 7. Taxable income (Line 5 less Line 6) | \$ _____ |
| 8. Tax on amount on Line 7 (See tax rate schedule) | \$ _____ |
| 9. Less: Withholding Tax and other credits | \$ _____ |
| 10. Your Estimated Tax (Line 8 less Line 9) | \$ _____ |
| 11. Credit from prior year's return to be credited to this estimate | \$ _____ |
| 12. Estimated Tax due this year (Line 10 less Line 11) | \$ _____ |

GEORGIA TAX RATE SCHEDULE

SINGLE

If the amount on Line 15 is

| | | | |
|----------|----------|------------------------|----------|
| Not Over | \$ 750 | | |
| Over | \$ 750 |But not over..... | \$ 2,250 |
| Over | \$ 2,250 |But not over..... | \$ 3,750 |
| Over | \$ 3,750 |But not over..... | \$ 5,250 |
| Over | \$ 5,250 |But not over..... | \$ 7,000 |
| Over | \$ 7,000 | | |

Amount of Tax is

| | |
|----------------------|--|
| 1% of Taxable Income | |
| \$ 7.50 | plus 2% of the amount over..... \$ 750 |
| \$ 37.50 | plus 3% of the amount over..... \$ 2,250 |
| \$ 82.50 | plus 4% of the amount over..... \$ 3,750 |
| \$ 142.50 | plus 5% of the amount over..... \$ 5,250 |
| \$ 230.00 | plus 6% of the amount over..... \$ 7,000 |

MARRIED FILING JOINT OR HEAD OF HOUSEHOLD

If the amount on Line 15 is

| | | | |
|----------|-----------|------------------------|-----------|
| Not Over | \$ 1,000 | | |
| Over | \$ 1,000 |But not over..... | \$ 3,000 |
| Over | \$ 3,000 |But not over..... | \$ 5,000 |
| Over | \$ 5,000 |But not over..... | \$ 7,000 |
| Over | \$ 7,000 |But not over..... | \$ 10,000 |
| Over | \$ 10,000 | | |

Amount of Tax is

| | |
|----------------------|---|
| 1% of Taxable Income | |
| \$ 10.00 | plus 2% of the amount over..... \$ 1,000 |
| \$ 50.00 | plus 3% of the amount over..... \$ 3,000 |
| \$ 110.00 | plus 4% of the amount over..... \$ 5,000 |
| \$ 190.00 | plus 5% of the amount over..... \$ 7,000 |
| \$ 340.00 | plus 6% of the amount over..... \$ 10,000 |

MARRIED FILING SEPARATE

If the amount on Line 15 is

| | | | |
|----------|----------|------------------------|----------|
| Not Over | \$ 500 | | |
| Over | \$ 500 |But not over..... | \$ 1,500 |
| Over | \$ 1,500 |But not over..... | \$ 2,500 |
| Over | \$ 2,500 |But not over..... | \$ 3,500 |
| Over | \$ 3,500 |But not over..... | \$ 5,000 |
| Over | \$ 5,000 | | |

Amount of Tax is

| | |
|----------------------|--|
| 1% of Taxable Income | |
| \$ 5.00 | plus 2% of the amount over..... \$ 500 |
| \$ 25.00 | plus 3% of the amount over..... \$ 1,500 |
| \$ 55.00 | plus 4% of the amount over..... \$ 2,500 |
| \$ 95.00 | plus 5% of the amount over..... \$ 3,500 |
| \$ 170.00 | plus 6% of the amount over..... \$ 5,000 |

INSTRUCTIONS FOR ESTIMATED TAX FOR INDIVIDUALS AND FIDUCIARIES

WHO MUST FILE ESTIMATED TAX. Each individual or fiduciary subject to Georgia income tax who reasonably expects to have gross income during the year which exceeds (1) personal exemption, plus (2) credit for dependents, plus (3) estimated deductions, plus (4) \$1,000 income not subject to withholding.

EXCEPTION. Estimated tax is not required if, under an agreement between the employer and the employee, additional tax is withheld to cover income that normally would require estimated tax to be filed. Individuals whose gross income from farming or fishing is at least two thirds of the total gross income from all sources may: (a) file as the other taxpayers or (b) file their return by March 1, 2005 and pay the full amount of tax due by that date.

PURPOSE OF ESTIMATED TAX. The purpose is to enable taxpayers having income not subject to withholding to currently pay their income tax. Taxpayers are also required to file an annual return claiming credit thereon for amounts paid or credited to their estimated tax.

PAYMENT OF ESTIMATED TAX. Payment in full of your estimated tax may be made with the first required installment or in equal installments during this year on or before April 15, June 15, September 15, and the following January 15. Please include your Social Security number on your check.

HOW TO ESTIMATE YOUR TAX. A schedule for computing your estimated tax is enclosed. Tax rate schedules are listed on Page 14.

PENALTIES. Failure to comply with the provisions of this law relative to underpayment of installments may result in the assessment of additional charges as a penalty. Willful failure to pay estimated tax will constitute a misdemeanor.

STANDARD DEDUCTION.

Single and head of household\$2,300

Married filing jointly\$3,000

Married filing separately\$1,500

Additional: Age 65 or older or blind. These additional deductions are for you and your spouse but only if the standard deduction is used (\$1300). These amounts are standard regardless of income.

WHEN AND WHERE TO FILE. Estimated tax required from persons not regarded as farmers or fishermen shall be filed on or before April 15 of the taxable year, except if the above requirements are first met on or after April 1 and before June 1, estimated tax must be filed by June 15; on or after June 1 but before September 1, by September 15; and on or after September 1, by January 15 of the following year. Individuals filing on a fiscal year basis ending after December 31 must file on corresponding dates.

Make check or money order payable to:
"Georgia Income Tax Division"

Payment should be mailed to:

Georgia Department of Revenue
P.O. Box 740319
Atlanta, Georgia 30374-0319

HOW TO COMPLETE FORM 500 ES PAYMENT. Calculate your estimated tax by using the schedule on Page 14. Line 12 is your estimated tax for the year. Divide Line 12 by the number of quarters of liability (see "When and Where to File" above) to compute the amount to be submitted quarterly. Enter this amount on Form 500 ES and submit to the Georgia Income Tax Division. A coupon booklet will be sent to you for the remaining quarters.

DEDUCTION AMOUNT FOR EACH EXEMPTION

Personal Exemption for self and spouse\$2,700
Dependent Exemption\$3,000
Maximum Retirement Income Exclusion\$15,000

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500 ES (Rev. 7/03)
Individual Estimated Tax

2004

Fiscal Year Ending _____ 20____



0450004013

MAIL TO:

Georgia Department of Revenue
P.O. Box 740319
Atlanta, GA 30374-0319
Telephone No. (404) 417-4480
or 1-888-247-8175

| | | | | | |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|
| Taxpayer's SSN | Spouse's SSN | Tax Year 2004 | Quarter 1 | Due Date 04-15-04 | Vendor Code N/A |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|

NAME AND ADDRESS

If your name and address is incorrect, mark the change of address box and make changes
TYPE OF RETURN

☐ Address Change ☐ Individual ☐ Fiduciary

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS Amount Paid \$ _____

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Maximum Retirement Income Exclusion\$15,000

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500 ES (Rev. 7/03)
Individual Estimated Tax

2004

Fiscal Year Ending _____ 20____



0450004013

MAIL TO:

Georgia Department of Revenue
P.O. Box 740319
Atlanta, GA 30374-0319
Telephone No. (404) 417-4480
or 1-888-247-8175

| | | | | | |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|
| Taxpayer's SSN | Spouse's SSN | Tax Year 2004 | Quarter 2 | Due Date 06-15-04 | Vendor Code N/A |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|

NAME AND ADDRESS

If your name and address is incorrect, mark the change of address box and make changes
TYPE OF RETURN

☐ Address Change ☐ Individual ☐ Fiduciary

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS Amount Paid \$ _____

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500 ES (Rev. 7/03)
Individual Estimated Tax

2004

Fiscal Year Ending _____ 20____



0450004013

MAIL TO:

Georgia Department of Revenue
P.O. Box 740319
Atlanta, GA 30374-0319
Telephone No. (404) 417-4480
or 1-888-247-8175

| | | | | | |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|
| Taxpayer's SSN | Spouse's SSN | Tax Year 2004 | Quarter 3 | Due Date 09-15-04 | Vendor Code N/A |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|

NAME AND ADDRESS

If your name and address is incorrect, mark the change of address box and make changes
TYPE OF RETURN

☐ Address Change ☐ Individual ☐ Fiduciary

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500 ES (Rev. 7/03)
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Georgia Department of Revenue
P.O. Box 740319
Atlanta, GA 30374-0319
Telephone No. (404) 417-4480
or 1-888-247-8175

| | | | | | |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|
| Taxpayer's SSN | Spouse's SSN | Tax Year 2004 | Quarter 4 | Due Date 01-15-05 | Vendor Code N/A |
|----------------|--------------|-------------------------|---------------------|-----------------------------|---------------------------|

NAME AND ADDRESS

If your name and address is incorrect, mark the change of address box and make changes
TYPE OF RETURN

☐ Address Change ☐ Individual ☐ Fiduciary

DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS Amount Paid \$ _____

HOW TO ORDER INCOME TAX FORMS

BY MAIL: Indicate the specific form(s) and quantity desired. Include your name and mailing address. Mail your request to: Georgia Income Tax Forms, P.O. Box 740389, Atlanta, Georgia 30374-0389.

Note: Some tax forms are available in limited quantities. Delivery may take 3 to 4 weeks. Single forms can be downloaded from our website.

BY E-MAIL: Submit the number and type of form(s) needed with your mailing address to taxforms@gatax.org

BY PHONE OR FAX: Tax form requests can be made 24 hours a day by calling (404) 417-6011. To receive a complete Fax-On-Demand index document showing all forms available via fax, select Option 1. To order instant fax delivery of the forms listed below, select Option 2, then enter the item number. If you do not receive your fax order within thirty (30) minutes of your initial call, **please reorder**. To order forms using voice mail, select Option 3.

| <u>Item</u> | <u>Form</u> | <u>Description</u> |
|-------------|-------------|--|
| 100 | 500(2003) | Individual Income Tax Return for Full-Year Residents, Part-Year Residents and Nonresidents for Tax Year 2003 |
| 101 | 500EZ(2003) | Single or Married Filing Joint Full-Year Resident filers with no Dependents or Additional Exemptions for Tax Year 2003 |
| 110 | 500X | Amended Income Tax Return |
| 120 | 600 | Georgia Corporation Tax Return |
| 121 | 600S | Georgia S Corporation Tax Return |
| 140 | G-4 | Georgia Withholding Allowance Certificate |
| 150 | 700 | Partnership Income Tax Return |
| 160 | 500ES | Georgia Individual Estimated Tax Form (Quarterly) |
| 506 | IND-CR | Georgia Individual Credit Form |

You may order up to sixteen (16) different forms per phone call.

Current and prior year forms can be downloaded from our web site at www.gatax.org.

NOTE: The TeleFile booklet is available on our website at www.gatax.org. See the front cover for information about telefiling your return.

DOUBLE CHECK YOUR RETURN

Please review the following items carefully before mailing your return:

- **If the mailing label is correct, place it on the form and write your social security number(s) in the appropriate area.** If the label is incorrect or you do not have a label, print or type your name(s), current address (including apartment number) and social security number(s) in the space provided. If your address has changed, print or type an "X" in the change of address box. Failure to check this box could delay receipt of your refund.
- Enclose your W-2(s) and other withholding statements with the return.
- Enclose a copy of Pages 1 and 2 of your Federal return and/or Federal Schedule A, if applicable.
- If you claimed another state(s) tax credit, enclose a copy of the other state(s) tax return.
- If there is an overpayment, indicate the amount to be refunded, credited to estimated tax and/or contributed to the Nongame-Endangered Wildlife Conservation Fund, the Children and Elderly in Need Fund, or the Breast Cancer, Prostate Cancer and Ovarian Cancer Research Program Fund.
- Be sure you use the correct envelope. **Do not mail your Georgia return to the Internal Revenue Service.**
- **Sending your return by certified mail could delay the processing of your refund.**
- Mail your payment to the Georgia Income Tax Division at the address listed on the form. Write your social security number and the tax year on your check or money order.

NOTE: If your return reflects a balance due of less than \$1, you do not need to send payment to the Georgia Income Tax Division. If your return reflects a refund of less than \$1, you will not receive a refund check unless a separate application is filed in duplicate on Georgia Form IT-550.

GEORGIA INCOME TAX TABLE

| Line 15, Form 500 or Line 3, Form 500EZ | | | | | Line 15, Form 500 or Line 3, Form 500EZ | | | | | Line 15, Form 500 or Line 3, Form 500EZ | | | | | Line 15, Form 500 or Line 3, Form 500EZ | | | | | Line 15, Form 500 or Line 3, Form 500EZ | | | | | | | | | |
|---|-------|---------------|----|--------|---|--------|---------------|-----|--------|---|--------|---------------|-----|--------|---|--------|---------------|-------|--------|---|--------|---------------|-------|--------|----------|--------|---------------|-------|--------|
| At Least | | But Less Than | | Single | At Least | | But Less Than | | Single | At Least | | But Less Than | | Single | At Least | | But Less Than | | Single | At Least | | But Less Than | | Single | At Least | | But Less Than | | Single |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7,000 | | | | | 14,000 | | | | | 21,000 | | | | | 28,000 | | | | | 35,000 | | | | | 42,000 | | | | |
| \$ 0 | 100 | 0 | 0 | 0 | 7,000 | 7,100 | 233 | 192 | 293 | 14,000 | 14,100 | 653 | 583 | 713 | 21,000 | 21,100 | 1,073 | 1,003 | 1,133 | 28,000 | 28,100 | 1,493 | 1,423 | 1,553 | 35,000 | 35,100 | 1,993 | 1,923 | 2,053 |
| 100 | 200 | 1 | 1 | 1 | 7,100 | 7,200 | 239 | 197 | 299 | 14,100 | 14,200 | 659 | 589 | 719 | 21,100 | 21,200 | 1,079 | 1,009 | 1,139 | 28,100 | 28,200 | 1,499 | 1,429 | 1,559 | 35,100 | 35,200 | 2,000 | 1,930 | 2,060 |
| 200 | 300 | 2 | 2 | 2 | 7,200 | 7,300 | 245 | 202 | 305 | 14,200 | 14,300 | 665 | 595 | 725 | 21,200 | 21,300 | 1,085 | 1,015 | 1,145 | 28,200 | 28,300 | 1,505 | 1,435 | 1,565 | 35,200 | 35,300 | 2,007 | 1,937 | 2,067 |
| 300 | 400 | 3 | 3 | 3 | 7,300 | 7,400 | 251 | 207 | 311 | 14,300 | 14,400 | 671 | 601 | 731 | 21,300 | 21,400 | 1,091 | 1,021 | 1,151 | 28,300 | 28,400 | 1,511 | 1,441 | 1,571 | 35,300 | 35,400 | 2,014 | 1,944 | 2,074 |
| 400 | 500 | 4 | 4 | 4 | 7,400 | 7,500 | 257 | 212 | 317 | 14,400 | 14,500 | 677 | 607 | 737 | 21,400 | 21,500 | 1,097 | 1,027 | 1,157 | 28,400 | 28,500 | 1,517 | 1,447 | 1,577 | 35,400 | 35,500 | 2,021 | 1,951 | 2,081 |
| 500 | 600 | 5 | 5 | 6 | 7,500 | 7,600 | 263 | 217 | 323 | 14,500 | 14,600 | 683 | 613 | 743 | 21,500 | 21,600 | 1,103 | 1,033 | 1,163 | 28,500 | 28,600 | 1,523 | 1,453 | 1,583 | 35,500 | 35,600 | 2,028 | 1,958 | 2,088 |
| 600 | 700 | 6 | 6 | 8 | 7,600 | 7,700 | 269 | 222 | 329 | 14,600 | 14,700 | 689 | 619 | 749 | 21,600 | 21,700 | 1,109 | 1,039 | 1,169 | 28,600 | 28,700 | 1,529 | 1,459 | 1,589 | 35,600 | 35,700 | 2,035 | 1,965 | 2,095 |
| 700 | 800 | 7 | 7 | 10 | 7,700 | 7,800 | 275 | 227 | 335 | 14,700 | 14,800 | 695 | 625 | 755 | 21,700 | 21,800 | 1,115 | 1,045 | 1,175 | 28,700 | 28,800 | 1,535 | 1,465 | 1,595 | 35,700 | 35,800 | 2,042 | 1,972 | 2,102 |
| 800 | 900 | 8 | 8 | 12 | 7,800 | 7,900 | 281 | 232 | 341 | 14,800 | 14,900 | 701 | 631 | 761 | 21,800 | 21,900 | 1,121 | 1,051 | 1,181 | 28,800 | 28,900 | 1,541 | 1,471 | 1,601 | 35,800 | 35,900 | 2,049 | 1,979 | 2,109 |
| 900 | 1,000 | 9 | 9 | 14 | 7,900 | 8,000 | 287 | 237 | 347 | 14,900 | 15,000 | 707 | 637 | 767 | 21,900 | 22,000 | 1,127 | 1,057 | 1,187 | 28,900 | 29,000 | 1,547 | 1,477 | 1,607 | 35,900 | 36,000 | 2,056 | 1,986 | 2,116 |
| 8,000 | | | | | 15,000 | | | | | 22,000 | | | | | 29,000 | | | | | 36,000 | | | | | 43,000 | | | | |
| 1,000 | 1,100 | 13 | 11 | 16 | 8,000 | 8,100 | 293 | 242 | 353 | 15,000 | 15,100 | 713 | 643 | 773 | 22,000 | 22,100 | 1,133 | 1,063 | 1,193 | 29,000 | 29,100 | 1,553 | 1,483 | 1,613 | 36,000 | 36,100 | 2,063 | 1,993 | 2,123 |
| 1,100 | 1,200 | 15 | 13 | 18 | 8,100 | 8,200 | 299 | 247 | 359 | 15,100 | 15,200 | 719 | 649 | 779 | 22,100 | 22,200 | 1,139 | 1,069 | 1,199 | 29,100 | 29,200 | 1,559 | 1,489 | 1,619 | 36,100 | 36,200 | 2,070 | 1,999 | 2,129 |
| 1,200 | 1,300 | 17 | 15 | 20 | 8,200 | 8,300 | 305 | 252 | 365 | 15,200 | 15,300 | 725 | 655 | 785 | 22,200 | 22,300 | 1,145 | 1,075 | 1,205 | 29,200 | 29,300 | 1,565 | 1,495 | 1,625 | 36,200 | 36,300 | 2,077 | 2,006 | 2,136 |
| 1,300 | 1,400 | 19 | 17 | 22 | 8,300 | 8,400 | 311 | 257 | 371 | 15,300 | 15,400 | 731 | 661 | 791 | 22,300 | 22,400 | 1,151 | 1,081 | 1,211 | 29,300 | 29,400 | 1,571 | 1,501 | 1,631 | 36,300 | 36,400 | 2,084 | 2,013 | 2,144 |
| 1,400 | 1,500 | 21 | 19 | 24 | 8,400 | 8,500 | 317 | 262 | 377 | 15,400 | 15,500 | 737 | 667 | 797 | 22,400 | 22,500 | 1,157 | 1,087 | 1,217 | 29,400 | 29,500 | 1,577 | 1,507 | 1,637 | 36,400 | 36,500 | 2,091 | 2,020 | 2,151 |
| 1,500 | 1,600 | 23 | 21 | 26 | 8,500 | 8,600 | 323 | 267 | 383 | 15,500 | 15,600 | 743 | 673 | 803 | 22,500 | 22,600 | 1,163 | 1,093 | 1,223 | 29,500 | 29,600 | 1,583 | 1,513 | 1,643 | 36,500 | 36,600 | 2,098 | 2,027 | 2,158 |
| 1,600 | 1,700 | 25 | 23 | 29 | 8,600 | 8,700 | 329 | 272 | 389 | 15,600 | 15,700 | 749 | 679 | 809 | 22,600 | 22,700 | 1,169 | 1,099 | 1,229 | 29,600 | 29,700 | 1,589 | 1,519 | 1,649 | 36,600 | 36,700 | 2,105 | 2,034 | 2,165 |
| 1,700 | 1,800 | 27 | 25 | 32 | 8,700 | 8,800 | 335 | 277 | 395 | 15,700 | 15,800 | 755 | 685 | 815 | 22,700 | 22,800 | 1,175 | 1,105 | 1,235 | 29,700 | 29,800 | 1,595 | 1,525 | 1,655 | 36,700 | 36,800 | 2,112 | 2,041 | 2,172 |
| 1,800 | 1,900 | 29 | 27 | 35 | 8,800 | 8,900 | 341 | 282 | 401 | 15,800 | 15,900 | 761 | 691 | 821 | 22,800 | 22,900 | 1,181 | 1,111 | 1,241 | 29,800 | 29,900 | 1,601 | 1,531 | 1,661 | 36,800 | 36,900 | 2,119 | 2,048 | 2,179 |
| 1,900 | 2,000 | 31 | 29 | 38 | 8,900 | 9,000 | 347 | 287 | 407 | 15,900 | 16,000 | 767 | 697 | 827 | 22,900 | 23,000 | 1,187 | 1,117 | 1,247 | 29,900 | 30,000 | 1,607 | 1,537 | 1,667 | 36,900 | 37,000 | 2,126 | 2,055 | 2,186 |
| 9,000 | | | | | 16,000 | | | | | 23,000 | | | | | 30,000 | | | | | 37,000 | | | | | 44,000 | | | | |
| 2,000 | 2,100 | 33 | 31 | 41 | 9,000 | 9,100 | 353 | 292 | 413 | 16,000 | 16,100 | 773 | 703 | 833 | 23,000 | 23,100 | 1,193 | 1,123 | 1,253 | 30,000 | 30,100 | 1,613 | 1,543 | 1,673 | 37,000 | 37,100 | 2,133 | 2,062 | 2,193 |
| 2,100 | 2,200 | 35 | 33 | 44 | 9,100 | 9,200 | 359 | 297 | 419 | 16,100 | 16,200 | 779 | 709 | 839 | 23,100 | 23,200 | 1,199 | 1,129 | 1,259 | 30,100 | 30,200 | 1,619 | 1,549 | 1,679 | 37,100 | 37,200 | 2,140 | 2,070 | 2,200 |
| 2,200 | 2,300 | 37 | 35 | 47 | 9,200 | 9,300 | 365 | 302 | 425 | 16,200 | 16,300 | 785 | 715 | 845 | 23,200 | 23,300 | 1,205 | 1,135 | 1,265 | 30,200 | 30,300 | 1,625 | 1,555 | 1,685 | 37,200 | 37,300 | 2,147 | 2,077 | 2,207 |
| 2,300 | 2,400 | 40 | 37 | 50 | 9,300 | 9,400 | 371 | 307 | 431 | 16,300 | 16,400 | 791 | 721 | 851 | 23,300 | 23,400 | 1,211 | 1,141 | 1,271 | 30,300 | 30,400 | 1,631 | 1,561 | 1,691 | 37,300 | 37,400 | 2,154 | 2,084 | 2,214 |
| 2,400 | 2,500 | 43 | 39 | 53 | 9,400 | 9,500 | 377 | 312 | 437 | 16,400 | 16,500 | 797 | 727 | 857 | 23,400 | 23,500 | 1,217 | 1,147 | 1,277 | 30,400 | 30,500 | 1,637 | 1,567 | 1,697 | 37,400 | 37,500 | 2,161 | 2,091 | 2,221 |
| 2,500 | 2,600 | 46 | 41 | 57 | 9,500 | 9,600 | 383 | 317 | 443 | 16,500 | 16,600 | 803 | 733 | 863 | 23,500 | 23,600 | 1,223 | 1,153 | 1,283 | 30,500 | 30,600 | 1,643 | 1,573 | 1,703 | 37,500 | 37,600 | 2,168 | 2,098 | 2,228 |
| 2,600 | 2,700 | 49 | 43 | 61 | 9,600 | 9,700 | 389 | 322 | 449 | 16,600 | 16,700 | 809 | 739 | 869 | 23,600 | 23,700 | 1,229 | 1,159 | 1,289 | 30,600 | 30,700 | 1,649 | 1,579 | 1,709 | 37,600 | 37,700 | 2,175 | 2,105 | 2,235 |
| 2,700 | 2,800 | 52 | 45 | 65 | 9,700 | 9,800 | 395 | 327 | 455 | 16,700 | 16,800 | 815 | 745 | 875 | 23,700 | 23,800 | 1,235 | 1,165 | 1,295 | 30,700 | 30,800 | 1,655 | 1,585 | 1,715 | 37,700 | 37,800 | 2,182 | 2,112 | 2,242 |
| 2,800 | 2,900 | 55 | 47 | 69 | 9,800 | 9,900 | 401 | 332 | 461 | 16,800 | 16,900 | 821 | 751 | 881 | 23,800 | 23,900 | 1,241 | 1,171 | 1,301 | 30,800 | 30,900 | 1,661 | 1,591 | 1,721 | 37,800 | 37,900 | 2,189 | 2,119 | 2,249 |
| 2,900 | 3,000 | 58 | 49 | 73 | 9,900 | 10,000 | 407 | 337 | 467 | 16,900 | 17,000 | 827 | 757 | 887 | 23,900 | 24,000 | 1,247 | 1,177 | 1,307 | 30,900 | 31,000 | 1,667 | 1,597 | 1,727 | 37,900 | 38,000 | 2,196 | 2,126 | 2,256 |
| 3,000 | | | | | 10,000 | | | | | 17,000 | | | | | 24,000 | | | | | 31,000 | | | | | 38,000 | | | | |
| 3,000 | 3,100 | 61 | 51 | 77 | 10,000 | 10,100 | 413 | 343 | 473 | 17,000 | 17,100 | 833 | 763 | 893 | 24,000 | 24,100 | 1,253 | 1,183 | 1,313 | 31,000 | 31,100 | 1,673 | 1,603 | 1,733 | 38,000 | 38,100 | 2,203 | 2,133 | 2,263 |
| 3,100 | 3,200 | 64 | 54 | 81 | 10,100 | 10,200 | 419 | 349 | 479 | 17,100 | 17,200 | 839 | 769 | 899 | 24,100 | 24,200 | 1,259 | 1,189 | 1,319 | 31,100 | 31,200 | 1,679 | 1,609 | 1,739 | 38,100 | 38,200 | 2,210 | 2,140 | 2,270 |
| 3,200 | 3,300 | 67 | 57 | 85 | 10,200 | 10,300 | 425 | 355 | 485 | 17,200 | 17,300 | 845 | 775 | 905 | 24,200 | 24,300 | 1,265 | 1,195 | 1,325 | 31,200 | 31,300 | 1,685 | 1,615 | 1,745 | 38,200 | 38,300 | 2,217 | 2,147 | 2,277 |
| 3,300 | 3,400 | 70 | | | | | | | | | | | | | | | | | | | | | | | | | | | |

This amount should be placed on Line 16, Form 500 or Line 4, Form 500EZ

GEORGIA INCOME TAX TABLE

| Line 15, Form 500 or Line 3, Form 500EZ | | | | Married filing jointly or Head of Household | | Married filing separately | | Line 15, Form 500 or Line 3, Form 500EZ | | | | Married filing jointly or Head of Household | | Married filing separately | | Line 15, Form 500 or Line 3, Form 500EZ | | | | Married filing jointly or Head of Household | | Married filing separately | | |
|---|--------|---------------|-------|---|-------------------|---------------------------|-------------------|---|-------|---------------|--------|---|-------------------|---------------------------|-------------------|---|-------|---------------|-------|---|-------------------|---------------------------|-------------------|-------|
| At Least | | But Less Than | | Single | Head of Household | Single | Head of Household | At Least | | But Less Than | | Single | Head of Household | Single | Head of Household | At Least | | But Less Than | | Single | Head of Household | Single | Head of Household | |
| 35,000 | | 42,000 | | | | | | 49,000 | | 56,000 | | | | | | 63,000 | | | | | | | | |
| 35,000 | 35,100 | 1,913 | 1,843 | 1,973 | 42,000 | 42,100 | 2,333 | 2,263 | 2,393 | 49,000 | 49,100 | 2,753 | 2,683 | 2,813 | 56,000 | 56,100 | 3,173 | 3,103 | 3,233 | 63,000 | 63,100 | 3,593 | 3,523 | 3,653 |
| 35,100 | 35,200 | 1,919 | 1,849 | 1,979 | 42,100 | 42,200 | 2,339 | 2,269 | 2,399 | 49,100 | 49,200 | 2,759 | 2,689 | 2,819 | 56,100 | 56,200 | 3,179 | 3,109 | 3,239 | 63,100 | 63,200 | 3,599 | 3,529 | 3,659 |
| 35,200 | 35,300 | 1,925 | 1,855 | 1,985 | 42,200 | 42,300 | 2,345 | 2,275 | 2,405 | 49,200 | 49,300 | 2,765 | 2,695 | 2,825 | 56,200 | 56,300 | 3,185 | 3,115 | 3,245 | 63,200 | 63,300 | 3,605 | 3,535 | 3,665 |
| 35,300 | 35,400 | 1,931 | 1,861 | 1,991 | 42,300 | 42,400 | 2,351 | 2,281 | 2,411 | 49,300 | 49,400 | 2,771 | 2,701 | 2,831 | 56,300 | 56,400 | 3,191 | 3,121 | 3,251 | 63,300 | 63,400 | 3,611 | 3,541 | 3,671 |
| 35,400 | 35,500 | 1,937 | 1,867 | 1,997 | 42,400 | 42,500 | 2,357 | 2,287 | 2,417 | 49,400 | 49,500 | 2,777 | 2,707 | 2,837 | 56,400 | 56,500 | 3,197 | 3,127 | 3,257 | 63,400 | 63,500 | 3,617 | 3,547 | 3,677 |
| 35,500 | 35,600 | 1,943 | 1,873 | 2,003 | 42,500 | 42,600 | 2,363 | 2,293 | 2,423 | 49,500 | 49,600 | 2,783 | 2,713 | 2,843 | 56,500 | 56,600 | 3,203 | 3,133 | 3,263 | 63,500 | 63,600 | 3,623 | 3,553 | 3,683 |
| 35,600 | 35,700 | 1,949 | 1,879 | 2,009 | 42,600 | 42,700 | 2,369 | 2,299 | 2,429 | 49,600 | 49,700 | 2,789 | 2,719 | 2,849 | 56,600 | 56,700 | 3,209 | 3,139 | 3,269 | 63,600 | 63,700 | 3,629 | 3,559 | 3,689 |
| 35,700 | 35,800 | 1,955 | 1,885 | 2,015 | 42,700 | 42,800 | 2,375 | 2,305 | 2,435 | 49,700 | 49,800 | 2,795 | 2,725 | 2,855 | 56,700 | 56,800 | 3,215 | 3,145 | 3,275 | 63,700 | 63,800 | 3,635 | 3,565 | 3,695 |
| 35,800 | 35,900 | 1,961 | 1,891 | 2,021 | 42,800 | 42,900 | 2,381 | 2,311 | 2,441 | 49,800 | 49,900 | 2,801 | 2,731 | 2,861 | 56,800 | 56,900 | 3,221 | 3,151 | 3,281 | 63,800 | 63,900 | 3,641 | 3,571 | 3,701 |
| 35,900 | 36,000 | 1,967 | 1,897 | 2,027 | 42,900 | 43,000 | 2,387 | 2,317 | 2,447 | 49,900 | 50,000 | 2,807 | 2,737 | 2,867 | 56,900 | 57,000 | 3,227 | 3,157 | 3,287 | 63,900 | 64,000 | 3,647 | 3,577 | 3,707 |
| 36,000 | | | | 43,000 | | | | 50,000 | | | | 57,000 | | | | 64,000 | | | | | | | | |
| 36,000 | 36,100 | 1,973 | 1,903 | 2,033 | 43,000 | 43,100 | 2,393 | 2,323 | 2,453 | 50,000 | 50,100 | 2,813 | 2,743 | 2,873 | 57,000 | 57,100 | 3,233 | 3,163 | 3,293 | 64,000 | 64,100 | 3,653 | 3,583 | 3,713 |
| 36,100 | 36,200 | 1,979 | 1,909 | 2,039 | 43,100 | 43,200 | 2,399 | 2,329 | 2,459 | 50,100 | 50,200 | 2,819 | 2,749 | 2,879 | 57,100 | 57,200 | 3,239 | 3,169 | 3,299 | 64,100 | 64,200 | 3,659 | 3,589 | 3,719 |
| 36,200 | 36,300 | 1,985 | 1,915 | 2,045 | 43,200 | 43,300 | 2,405 | 2,335 | 2,465 | 50,200 | 50,300 | 2,825 | 2,755 | 2,885 | 57,200 | 57,300 | 3,245 | 3,175 | 3,305 | 64,200 | 64,300 | 3,665 | 3,595 | 3,725 |
| 36,300 | 36,400 | 1,991 | 1,921 | 2,051 | 43,300 | 43,400 | 2,411 | 2,341 | 2,471 | 50,300 | 50,400 | 2,831 | 2,761 | 2,891 | 57,300 | 57,400 | 3,251 | 3,181 | 3,311 | 64,300 | 64,400 | 3,671 | 3,601 | 3,731 |
| 36,400 | 36,500 | 1,997 | 1,927 | 2,057 | 43,400 | 43,500 | 2,417 | 2,347 | 2,477 | 50,400 | 50,500 | 2,837 | 2,767 | 2,897 | 57,400 | 57,500 | 3,257 | 3,187 | 3,317 | 64,400 | 64,500 | 3,677 | 3,607 | 3,737 |
| 36,500 | 36,600 | 2,003 | 1,933 | 2,063 | 43,500 | 43,600 | 2,423 | 2,353 | 2,483 | 50,500 | 50,600 | 2,843 | 2,773 | 2,903 | 57,500 | 57,600 | 3,263 | 3,193 | 3,323 | 64,500 | 64,600 | 3,683 | 3,613 | 3,743 |
| 36,600 | 36,700 | 2,009 | 1,939 | 2,069 | 43,600 | 43,700 | 2,429 | 2,359 | 2,489 | 50,600 | 50,700 | 2,849 | 2,779 | 2,909 | 57,600 | 57,700 | 3,269 | 3,199 | 3,329 | 64,600 | 64,700 | 3,689 | 3,619 | 3,749 |
| 36,700 | 36,800 | 2,015 | 1,945 | 2,075 | 43,700 | 43,800 | 2,435 | 2,365 | 2,495 | 50,700 | 50,800 | 2,855 | 2,785 | 2,915 | 57,700 | 57,800 | 3,275 | 3,205 | 3,335 | 64,700 | 64,800 | 3,695 | 3,625 | 3,755 |
| 36,800 | 36,900 | 2,021 | 1,951 | 2,081 | 43,800 | 43,900 | 2,441 | 2,371 | 2,501 | 50,800 | 50,900 | 2,861 | 2,791 | 2,921 | 57,800 | 57,900 | 3,281 | 3,211 | 3,341 | 64,800 | 64,900 | 3,701 | 3,631 | 3,761 |
| 36,900 | 37,000 | 2,027 | 1,957 | 2,087 | 43,900 | 44,000 | 2,447 | 2,377 | 2,507 | 50,900 | 51,000 | 2,867 | 2,797 | 2,927 | 57,900 | 58,000 | 3,287 | 3,217 | 3,347 | 64,900 | 65,000 | 3,707 | 3,637 | 3,767 |
| 37,000 | | | | 44,000 | | | | 51,000 | | | | 58,000 | | | | 65,000 | | | | | | | | |
| 37,000 | 37,100 | 2,033 | 1,963 | 2,093 | 44,000 | 44,100 | 2,453 | 2,383 | 2,513 | 51,000 | 51,100 | 2,873 | 2,803 | 2,933 | 58,000 | 58,100 | 3,293 | 3,223 | 3,353 | 65,000 | 65,100 | 3,713 | 3,643 | 3,773 |
| 37,100 | 37,200 | 2,039 | 1,969 | 2,099 | 44,100 | 44,200 | 2,459 | 2,389 | 2,519 | 51,100 | 51,200 | 2,879 | 2,809 | 2,939 | 58,100 | 58,200 | 3,299 | 3,229 | 3,359 | 65,100 | 65,200 | 3,719 | 3,649 | 3,779 |
| 37,200 | 37,300 | 2,045 | 1,975 | 2,105 | 44,200 | 44,300 | 2,465 | 2,395 | 2,525 | 51,200 | 51,300 | 2,885 | 2,815 | 2,945 | 58,200 | 58,300 | 3,305 | 3,235 | 3,365 | 65,200 | 65,300 | 3,725 | 3,655 | 3,785 |
| 37,300 | 37,400 | 2,051 | 1,981 | 2,111 | 44,300 | 44,400 | 2,471 | 2,401 | 2,531 | 51,300 | 51,400 | 2,891 | 2,821 | 2,951 | 58,300 | 58,400 | 3,311 | 3,241 | 3,371 | 65,300 | 65,400 | 3,731 | 3,661 | 3,791 |
| 37,400 | 37,500 | 2,057 | 1,987 | 2,117 | 44,400 | 44,500 | 2,477 | 2,407 | 2,537 | 51,400 | 51,500 | 2,897 | 2,827 | 2,957 | 58,400 | 58,500 | 3,317 | 3,247 | 3,377 | 65,400 | 65,500 | 3,737 | 3,667 | 3,797 |
| 37,500 | 37,600 | 2,063 | 1,993 | 2,123 | 44,500 | 44,600 | 2,483 | 2,413 | 2,543 | 51,500 | 51,600 | 2,903 | 2,833 | 2,963 | 58,500 | 58,600 | 3,323 | 3,253 | 3,383 | 65,500 | 65,600 | 3,743 | 3,673 | 3,803 |
| 37,600 | 37,700 | 2,069 | 1,999 | 2,129 | 44,600 | 44,700 | 2,489 | 2,419 | 2,549 | 51,600 | 51,700 | 2,909 | 2,839 | 2,969 | 58,600 | 58,700 | 3,329 | 3,259 | 3,389 | 65,600 | 65,700 | 3,749 | 3,679 | 3,809 |
| 37,700 | 37,800 | 2,075 | 2,005 | 2,135 | 44,700 | 44,800 | 2,495 | 2,425 | 2,555 | 51,700 | 51,800 | 2,915 | 2,845 | 2,975 | 58,700 | 58,800 | 3,335 | 3,265 | 3,395 | 65,700 | 65,800 | 3,755 | 3,685 | 3,815 |
| 37,800 | 37,900 | 2,081 | 2,011 | 2,141 | 44,800 | 44,900 | 2,501 | 2,431 | 2,561 | 51,800 | 51,900 | 2,921 | 2,851 | 2,981 | 58,800 | 58,900 | 3,341 | 3,271 | 3,401 | 65,800 | 65,900 | 3,761 | 3,691 | 3,821 |
| 37,900 | 38,000 | 2,087 | 2,017 | 2,147 | 44,900 | 45,000 | 2,507 | 2,437 | 2,567 | 51,900 | 52,000 | 2,927 | 2,857 | 2,987 | 58,900 | 59,000 | 3,347 | 3,277 | 3,407 | 65,900 | 66,000 | 3,767 | 3,697 | 3,827 |
| 38,000 | | | | 45,000 | | | | 52,000 | | | | 59,000 | | | | 66,000 | | | | | | | | |
| 38,000 | 38,100 | 2,093 | 2,023 | 2,153 | 45,000 | 45,100 | 2,513 | 2,443 | 2,573 | 52,000 | 52,100 | 2,933 | 2,863 | 2,993 | 59,000 | 59,100 | 3,353 | 3,283 | 3,413 | 66,000 | 66,100 | 3,773 | 3,703 | 3,833 |
| 38,100 | 38,200 | 2,099 | 2,029 | 2,159 | 45,100 | 45,200 | 2,519 | 2,449 | 2,579 | 52,100 | 52,200 | 2,939 | 2,869 | 2,999 | 59,100 | 59,200 | 3,359 | 3,289 | 3,419 | 66,100 | 66,200 | 3,779 | 3,709 | 3,839 |
| 38,200 | 38,300 | 2,105 | 2,035 | 2,165 | 45,200 | 45,300 | 2,525 | 2,455 | 2,585 | 52,200 | 52,300 | 2,945 | 2,875 | 3,005 | 59,200 | 59,300 | 3,365 | 3,295 | 3,425 | 66,200 | 66,300 | 3,785 | 3,715 | 3,845 |
| 38,300 | 38,400 | 2,111 | 2,041 | 2,171 | 45,300 | 45,400 | 2,531 | 2,461 | 2,591 | 52,300 | 52,400 | 2,951 | 2,881 | 3,011 | 59,300 | 59,400 | 3,371 | 3,301 | 3,431 | 66,300 | 66,400 | 3,791 | 3,721 | 3,851 |
| 38,400 | 38,500 | 2,117 | 2,047 | 2,177 | 45,400 | 45,500 | 2,537 | 2,467 | 2,597 | 52,400 | 52,500 | 2,957 | 2,887 | 3,017 | 59,400 | 59,500 | 3,377 | 3,307 | 3,437 | 66,400 | 66,500 | 3,797 | 3,727 | 3,857 |
| 38,500 | 38,600 | 2,123 | 2,053 | 2,183 | 45,500 | 45,600 | 2,543 | 2,473 | 2,603 | 52,500 | 52,600 | 2,963 | 2,893 | 3,023 | 59,500 | 59,600 | 3,383 | 3,313 | 3,443 | 66,500 | 66,600 | 3,803 | 3,733 | 3,863 |
| 38,600 | 38,700 | 2,129 | 2,059 | 2,189 | 45,600 | 45,700 | 2,549 | 2,479 | 2,609 | 52,600 | 52,700 | 2,969 | 2,899 | 3,029 | 59,600 | 59,700 | 3,389 | 3,319 | 3,449 | 66,600 | 66,700 | 3,809 | 3,739 | 3,869 |
| 38,700 | 38,800 | 2,135 | 2,065 | 2,195 | 45,700 | 45,800 | 2,555 | 2,485 | 2,615 | 52,700 | 52,800 | 2,975 | 2,905 | 3,035 | 59,700 | 59,800 | 3,395 | 3,325 | 3,455 | 66,700 | 66,800 | 3,815 | 3,745 | 3,875 |
| 38,800 | 38,900 | 2,141 | 2,071 | 2,201 | 45,800 | 45,900 | 2,561 | 2,491 | 2,621 | 52,800 | 52,900 | 2,981 | 2,911 | 3,041 | 59,800 | 59,900 | 3,401 | 3,331 | 3,461 | 66,800 | 66,900 | 3,821 | 3,751 | 3,881 |
| 38,900 | 39,000 | 2,147 | 2,077 | 2,207 | 45,900 | 46,000 | 2,567 | 2,497 | 2,627 | 52,900 | 53,000 | 2,987 | 2,917 | 3,047 | 59,900 | 60,000 | 3,407 | 3,337 | 3,467 | 66,900 | 67,000 | 3,827 | 3,757 | 3,887 |
| 39,000 | | | | 46,000 | | | | 53,000 | | | | 60,000 | | | | 67,000 | | | | | | | | |
| 39,000 | 39,100 | 2,153 | 2,083 | 2,213 | 46,000 | 46,100 | 2,573 | 2,503 | 2,633 | 53,000 | 53,100 | 2,993 | 2,923 | 3,053 | 60,000 | 60,100 | 3,413 | 3,343 | 3,473 | 67,000 | 67,100 | 3,833 | 3,763 | 3,893 |
| 39,100 | 39,200 | 2,159 | 2,089 | 2,219 | 46,100 | 46,200 | 2,579 | 2,509 | 2,639 | 53,100 | 53,200 | 2,999 | 2,929 | 3,059 | 60,100 | 60,200 | 3,419 | 3,349 | 3,479 | 67,100 | 67,200 | 3,839 | 3,769 | 3,899 |
| 39,200 | 39,300 | 2,165 | 2,095 | 2,225 | 46,200 | 46,300 | 2,585 | 2,515 | 2,645 | 53,200 | 53,300 | 3,005 | 2,935 | 3,065 | 60,200 | 60,300 | 3,425 | 3,355 | 3,485 | 67,200 | 67,300 | 3,845 | 3,775 | 3,905 |
| 39,300 | 39,400 | 2,171 | 2,101 | 2,231 | 46,300 | 46,400 | 2,591 | 2,521 | 2,651 | 53,300 | 53,400 | 3,011 | 2,941 | 3,071 | 60,300 | 60,400 | 3,431 | 3,361 | 3,491 | 67,300 | 67,400 | 3,851 | 3,781 | 3,911 |
| 39,400 | 39,500 | 2,177 | | | | | | | | | | | | | | | | | | | | | | |

GEORGIA INCOME TAX TABLE

| Line 15, Form 500 or Line 3, Form 500EZ | | | | | Married filing jointly or Head of Household | Married filing Separately | Line 15, Form 500 or Line 3, Form 500EZ | | | | | Married filing jointly or Head of Household | Married filing Separately | Line 15, Form 500 or Line 3, Form 500EZ | | | | | Married filing jointly or Head of Household | Married filing Separately | Line 15, Form 500 or Line 3, Form 500EZ | | | | | Married filing jointly or Head of Household | Married filing Separately | | | | | | | | | | |
|---|---------------|--------|-------|----------|---|---------------------------|---|--------|-------|----------|---------------|---|---------------------------|---|-------|----------|---------------|--------|---|---------------------------|---|----------|---------------|--------|--------|---|---------------------------|--|--|--|--|--|--|--|--|--|--|
| At Least | But Less Than | Single | | At Least | | | But Less Than | Single | | At Least | But Less Than | | | Single | | At Least | But Less Than | Single | | | | At Least | But Less Than | Single | | | | | | | | | | | | | |
| 70,000 | | | | | | | 77,000 | | | | | | | 84,000 | | | | | | | 91,000 | | | | | | | 98,000 | | | | | | | | | |
| 70,000 | 70,100 | 4,013 | 3,943 | 4,073 | | 77,000 | 77,100 | 4,433 | 4,363 | 4,493 | | 84,000 | 84,100 | 4,853 | 4,783 | 4,913 | | 91,000 | 91,100 | 5,273 | 5,203 | 5,333 | | 98,000 | 98,100 | 5,693 | 5,623 | 5,753 | | | | | | | | | |
| 70,100 | 70,200 | 4,019 | 3,949 | 4,079 | | 77,100 | 77,200 | 4,439 | 4,369 | 4,499 | | 84,100 | 84,200 | 4,859 | 4,789 | 4,919 | | 91,100 | 91,200 | 5,279 | 5,209 | 5,339 | | 98,100 | 98,200 | 5,699 | 5,629 | 5,759 | | | | | | | | | |
| 70,200 | 70,300 | 4,025 | 3,955 | 4,085 | | 77,200 | 77,300 | 4,445 | 4,375 | 4,505 | | 84,200 | 84,300 | 4,865 | 4,795 | 4,925 | | 91,200 | 91,300 | 5,285 | 5,215 | 5,345 | | 98,200 | 98,300 | 5,705 | 5,635 | 5,765 | | | | | | | | | |
| 70,300 | 70,400 | 4,031 | 3,961 | 4,091 | | 77,300 | 77,400 | 4,451 | 4,381 | 4,511 | | 84,300 | 84,400 | 4,871 | 4,801 | 4,931 | | 91,300 | 91,400 | 5,291 | 5,221 | 5,351 | | 98,300 | 98,400 | 5,711 | 5,641 | 5,771 | | | | | | | | | |
| 70,400 | 70,500 | 4,037 | 3,967 | 4,097 | | 77,400 | 77,500 | 4,457 | 4,387 | 4,517 | | 84,400 | 84,500 | 4,877 | 4,807 | 4,937 | | 91,400 | 91,500 | 5,297 | 5,227 | 5,357 | | 98,400 | 98,500 | 5,717 | 5,647 | 5,777 | | | | | | | | | |
| 70,500 | 70,600 | 4,043 | 3,973 | 4,103 | | 77,500 | 77,600 | 4,463 | 4,393 | 4,523 | | 84,500 | 84,600 | 4,883 | 4,813 | 4,943 | | 91,500 | 91,600 | 5,303 | 5,233 | 5,363 | | 98,500 | 98,600 | 5,723 | 5,653 | 5,783 | | | | | | | | | |
| 70,600 | 70,700 | 4,049 | 3,979 | 4,109 | | 77,600 | 77,700 | 4,469 | 4,399 | 4,529 | | 84,600 | 84,700 | 4,889 | 4,819 | 4,949 | | 91,600 | 91,700 | 5,309 | 5,239 | 5,369 | | 98,600 | 98,700 | 5,729 | 5,659 | 5,789 | | | | | | | | | |
| 70,700 | 70,800 | 4,055 | 3,985 | 4,115 | | 77,700 | 77,800 | 4,475 | 4,405 | 4,535 | | 84,700 | 84,800 | 4,895 | 4,825 | 4,955 | | 91,700 | 91,800 | 5,315 | 5,245 | 5,375 | | 98,700 | 98,800 | 5,735 | 5,665 | 5,795 | | | | | | | | | |
| 70,800 | 70,900 | 4,061 | 3,991 | 4,121 | | 77,800 | 77,900 | 4,481 | 4,411 | 4,541 | | 84,800 | 84,900 | 4,901 | 4,831 | 4,961 | | 91,800 | 91,900 | 5,321 | 5,251 | 5,381 | | 98,800 | 98,900 | 5,741 | 5,671 | 5,801 | | | | | | | | | |
| 70,900 | 71,000 | 4,067 | 3,997 | 4,127 | | 77,900 | 78,000 | 4,487 | 4,417 | 4,547 | | 84,900 | 85,000 | 4,907 | 4,837 | 4,967 | | 91,900 | 92,000 | 5,327 | 5,257 | 5,387 | | 98,900 | 99,000 | 5,747 | 5,677 | 5,807 | | | | | | | | | |
| 71,000 | | | | | | | 78,000 | | | | | | | 85,000 | | | | | | | 92,000 | | | | | | | 99,000 | | | | | | | | | |
| 71,000 | 71,100 | 4,073 | 4,003 | 4,133 | | 78,000 | 78,100 | 4,493 | 4,423 | 4,553 | | 85,000 | 85,100 | 4,913 | 4,843 | 4,973 | | 92,000 | 92,100 | 5,333 | 5,263 | 5,393 | | 99,000 | 99,100 | 5,753 | 5,683 | 5,813 | | | | | | | | | |
| 71,100 | 71,200 | 4,079 | 4,009 | 4,139 | | 78,100 | 78,200 | 4,499 | 4,429 | 4,559 | | 85,100 | 85,200 | 4,919 | 4,849 | 4,979 | | 92,100 | 92,200 | 5,339 | 5,269 | 5,399 | | 99,100 | 99,200 | 5,759 | 5,689 | 5,819 | | | | | | | | | |
| 71,200 | 71,300 | 4,085 | 4,015 | 4,145 | | 78,200 | 78,300 | 4,505 | 4,435 | 4,565 | | 85,200 | 85,300 | 4,925 | 4,855 | 4,985 | | 92,200 | 92,300 | 5,345 | 5,275 | 5,405 | | 99,200 | 99,300 | 5,765 | 5,695 | 5,825 | | | | | | | | | |
| 71,300 | 71,400 | 4,091 | 4,021 | 4,151 | | 78,300 | 78,400 | 4,511 | 4,441 | 4,571 | | 85,300 | 85,400 | 4,931 | 4,861 | 4,991 | | 92,300 | 92,400 | 5,351 | 5,281 | 5,411 | | 99,300 | 99,400 | 5,771 | 5,701 | 5,831 | | | | | | | | | |
| 71,400 | 71,500 | 4,097 | 4,027 | 4,157 | | 78,400 | 78,500 | 4,517 | 4,447 | 4,577 | | 85,400 | 85,500 | 4,937 | 4,867 | 4,997 | | 92,400 | 92,500 | 5,357 | 5,287 | 5,417 | | 99,400 | 99,500 | 5,777 | 5,707 | 5,837 | | | | | | | | | |
| 71,500 | 71,600 | 4,103 | 4,033 | 4,163 | | 78,500 | 78,600 | 4,523 | 4,453 | 4,583 | | 85,500 | 85,600 | 4,943 | 4,873 | 5,003 | | 92,500 | 92,600 | 5,363 | 5,293 | 5,423 | | 99,500 | 99,600 | 5,783 | 5,713 | 5,843 | | | | | | | | | |
| 71,600 | 71,700 | 4,109 | 4,039 | 4,169 | | 78,600 | 78,700 | 4,529 | 4,459 | 4,589 | | 85,600 | 85,700 | 4,949 | 4,879 | 5,009 | | 92,600 | 92,700 | 5,369 | 5,299 | 5,429 | | 99,600 | 99,700 | 5,789 | 5,719 | 5,849 | | | | | | | | | |
| 71,700 | 71,800 | 4,115 | 4,045 | 4,175 | | 78,700 | 78,800 | 4,535 | 4,465 | 4,595 | | 85,700 | 85,800 | 4,955 | 4,885 | 5,015 | | 92,700 | 92,800 | 5,375 | 5,305 | 5,435 | | 99,700 | 99,800 | 5,795 | 5,725 | 5,855 | | | | | | | | | |
| 71,800 | 71,900 | 4,121 | 4,051 | 4,181 | | 78,800 | 78,900 | 4,541 | 4,471 | 4,601 | | 85,800 | 85,900 | 4,961 | 4,891 | 5,021 | | 92,800 | 92,900 | 5,381 | 5,311 | 5,441 | | 99,800 | 99,900 | 5,801 | 5,731 | 5,861 | | | | | | | | | |
| 71,900 | 72,000 | 4,127 | 4,057 | 4,187 | | 78,900 | 79,000 | 4,547 | 4,477 | 4,607 | | 85,900 | 86,000 | 4,967 | 4,897 | 5,027 | | 92,900 | 93,000 | 5,387 | 5,317 | 5,447 | | 99,900 | 99,999 | 5,807 | 5,737 | 5,867 | | | | | | | | | |
| 72,000 | | | | | | | 79,000 | | | | | | | 86,000 | | | | | | | 93,000 | | | | | | | 100,000 or over 5,810, 5,740, 5,870. Plus 6% of the amount over \$100,000 | | | | | | | | | |
| 72,000 | 72,100 | 4,133 | 4,063 | 4,193 | | 79,000 | 79,100 | 4,553 | 4,483 | 4,613 | | 86,000 | 86,100 | 4,973 | 4,903 | 5,033 | | 93,000 | 93,100 | 5,393 | 5,323 | 5,453 | | | | | | | | | | | | | | | |
| 72,100 | 72,200 | 4,139 | 4,069 | 4,199 | | 79,100 | 79,200 | 4,559 | 4,489 | 4,619 | | 86,100 | 86,200 | 4,979 | 4,909 | 5,039 | | 93,100 | 93,200 | 5,399 | 5,329 | 5,459 | | | | | | | | | | | | | | | |
| 72,200 | 72,300 | 4,145 | 4,075 | 4,205 | | 79,200 | 79,300 | 4,565 | 4,495 | 4,625 | | 86,200 | 86,300 | 4,985 | 4,915 | 5,045 | | 93,200 | 93,300 | 5,405 | 5,335 | 5,465 | | | | | | | | | | | | | | | |
| 72,300 | 72,400 | 4,151 | 4,081 | 4,211 | | 79,300 | 79,400 | 4,571 | 4,501 | 4,631 | | 86,300 | 86,400 | 4,991 | 4,921 | 5,051 | | 93,300 | 93,400 | 5,411 | 5,341 | 5,471 | | | | | | | | | | | | | | | |
| 72,400 | 72,500 | 4,157 | 4,087 | 4,217 | | 79,400 | 79,500 | 4,577 | 4,507 | 4,637 | | 86,400 | 86,500 | 4,997 | 4,927 | 5,057 | | 93,400 | 93,500 | 5,417 | 5,347 | 5,477 | | | | | | | | | | | | | | | |
| 72,500 | 72,600 | 4,163 | 4,093 | 4,223 | | 79,500 | 79,600 | 4,583 | 4,513 | 4,643 | | 86,500 | 86,600 | 5,003 | 4,933 | 5,063 | | 93,500 | 93,600 | 5,423 | 5,353 | 5,483 | | | | | | | | | | | | | | | |
| 72,600 | 72,700 | 4,169 | 4,099 | 4,229 | | 79,600 | 79,700 | 4,589 | 4,519 | 4,649 | | 86,600 | 86,700 | 5,009 | 4,939 | 5,069 | | 93,600 | 93,700 | 5,429 | 5,359 | 5,489 | | | | | | | | | | | | | | | |
| 72,700 | 72,800 | 4,175 | 4,105 | 4,235 | | 79,700 | 79,800 | 4,595 | 4,525 | 4,655 | | 86,700 | 86,800 | 5,015 | 4,945 | 5,075 | | 93,700 | 93,800 | 5,435 | 5,365 | 5,495 | | | | | | | | | | | | | | | |
| 72,800 | 72,900 | 4,181 | 4,111 | 4,241 | | 79,800 | 79,900 | 4,601 | 4,531 | 4,661 | | 86,800 | 86,900 | 5,021 | 4,951 | 5,081 | | 93,800 | 93,900 | 5,441 | 5,371 | 5,501 | | | | | | | | | | | | | | | |
| 72,900 | 73,000 | 4,187 | 4,117 | 4,247 | | 79,900 | 80,000 | 4,607 | 4,537 | 4,667 | | 86,900 | 87,000 | 5,027 | 4,957 | 5,087 | | 93,900 | 94,000 | 5,447 | 5,377 | 5,507 | | | | | | | | | | | | | | | |
| 73,000 | | | | | | | 80,000 | | | | | | | 87,000 | | | | | | | 94,000 | | | | | | | 100,000 or over 5,810, 5,740, 5,870. Plus 6% of the amount over \$100,000 | | | | | | | | | |
| 73,000 | 73,100 | 4,193 | 4,123 | 4,253 | | 80,000 | 80,100 | 4,613 | 4,543 | 4,673 | | 87,000 | 87,100 | 5,033 | 4,963 | 5,093 | | 94,000 | 94,100 | 5,453 | 5,383 | 5,513 | | | | | | | | | | | | | | | |
| 73,100 | 73,200 | 4,199 | 4,129 | 4,259 | | 80,100 | 80,200 | 4,619 | 4,549 | 4,679 | | 87,100 | 87,200 | 5,039 | 4,969 | 5,099 | | 94,100 | 94,200 | 5,459 | 5,389 | 5,519 | | | | | | | | | | | | | | | |
| 73,200 | 73,300 | 4,205 | 4,135 | 4,265 | | 80,200 | 80,300 | 4,625 | 4,555 | 4,685 | | 87,200 | 87,300 | 5,045 | 4,975 | 5,105 | | 94,200 | 94,300 | 5,465 | 5,395 | 5,525 | | | | | | | | | | | | | | | |
| 73,300 | 73,400 | 4,211 | 4,141 | 4,271 | | 80,300 | 80,400 | 4,631 | 4,561 | 4,691 | | 87,300 | 87,400 | 5,051 | 4,981 | 5,111 | | 94,300 | 94,400 | 5,471 | 5,401 | 5,531 | | | | | | | | | | | | | | | |
| 73,400 | 73,500 | 4,217 | 4,147 | 4,277 | | 80,400 | 80,500 | 4,637 | 4,567 | 4,697 | | 87,400 | 87,500 | 5,057 | 4,987 | 5,117 | | 94,400 | 94,500 | 5,477 | 5,407 | 5,537 | | | | | | | | | | | | | | | |
| 73,500 | 73,600 | 4,223 | 4,153 | 4,283 | | 80,500 | 80,600 | 4,643 | 4,573 | 4,703 | | 87,500 | 87,600 | 5,063 | 4,993 | 5,123 | | 94,500 | 94,600 | 5,483 | 5,413 | 5,543 | | | | | | | | | | | | | | | |
| 73,600 | 73,700 | 4,229 | 4,159 | 4,289 | | 80,600 | 80,700 | 4,649 | 4,579 | 4,709 | | 87,600 | 87,700 | 5,069 | 4,999 | 5,129 | | 94,600 | 94,700 | 5,489 | 5,419 | 5,549 | | | | | | | | | | | | | | | |
| 73,700 | 73,800 | 4,235 | 4,165 | 4,295 | | 80,700 | 80,800 | 4,655 | 4,585 | 4,715 | | 87,700 | 87,800 | 5,075 | 5,005 | 5,135 | | 94,700 | 94,800 | 5,495 | 5,425 | 5,555 | | | | | | | | | | | | | | | |
| 73,800 | 73,900 | 4,241 | 4,171 | 4,301 | | 80,800 | 80,900 | 4,661 | 4,591 | 4,721 | | 87,800 | 87,900 | 5,081 | 5,011 | 5,141 | | 94,800 | 94,900 | 5,501 | 5,431 | 5,561 | | | | | | | | | | | | | | | |
| 73,900 | 74,000 | 4,247 | 4,177 | 4,307 | | 80,900 | 81,000 | 4,667 | 4,597 | 4,727 | | 87,900 | 88,000 | 5,087 | 5,017 | 5,147 | | 94,900 | 95,000 | 5,507 | 5,437 | 5,567 | | | | | | | | | | | | | | | |
| 74,000 | | | | | | | 81,000 | | | | | | | 88,000 | | | | | | | 95,000 | | | | | | | 100,000 or over 5,810, 5,740, 5,870. Plus 6% of the amount over \$100,000 | | | | | | | | | |
| 74,000 | 74,100 | 4,253 | 4,183 | 4,313 | | 81,000 | 81,100 | 4,673 | 4,603 | 4,733 | | 88,000 | 88,100 | 5,093 | 5,023 | 5,153 | | | | | | | | | | | | | | | | | | | | | |

– Enclose with Form 500 –

STATE OF GEORGIA
INDIVIDUAL CREDIT FORM

| | | | | |
|---------------|--------|-------|---------------------------------|--|
| NAME | | | YOUR SOCIAL SECURITY NUMBER | |
| NUMBER STREET | | | SPOUSE'S SOCIAL SECURITY NUMBER | |
| CITY | COUNTY | STATE | ZIP CODE | |

Part 1 - Disabled Person Home Purchase or Retrofit Credit

O.C.G.A. §48-7-29.1 provides for a disabled person credit. This is a credit, not to exceed \$500, for the purchase of a new single-family home that contains all of the following accessibility features:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing at least a 32-inch-wide opening.
3. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

Also, a credit is allowed to retrofit an existing single-family home with one or more of the accessibility features listed above. For each accessibility feature, the amount is the lesser of the cost or \$125.

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The unused credit can be carried forward to the next three succeeding years' tax liability.

The taxpayer must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. §40-6-222(c) or
2. Have been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. §40-6-222(e).

The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. For more information, see Regulation 560-7-8-.44, which is located on our website at www.gatax.org.

Home purchase credit:

1. Purchase of a home that contains all four accessibility features, enter \$500. 1 _____
- Additional accessibility features:
2. One no-step entrance allowing access into the residence, enter the lesser of the cost or \$125. 2 _____
3. Interior passage doors providing a 32-inch-wide opening, enter the lesser of the cost or \$125. 3 _____
4. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided, enter the lesser of the cost or \$125. 4 _____
5. Light switches and outlets placed in accessible locations, enter the lesser of the cost or \$125. 5 _____
6. Sum of Lines 1 through 5. 6 _____
7. Maximum credit - \$500 per residence. 7 _____
8. Enter the lesser of Line 6 or Line 7 and include in Part 6. 8 _____

Part 2 - Qualified Caregiving Expense Credit

O.C.G.A. §48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10% of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. The requirements are as follows:

1. Qualified caregiving expenses are defined as home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which are determined to be medically necessary by a physician.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carryback available.
6. The credit cannot exceed the taxpayer's income tax liability.

For more information, see Regulation 560-7-8-.43, which is located on our website at www.gatax.org.

Qualifying family member information:

Name: _____ SS# _____ Relationship _____

Age, if 62 or over _____ If disabled, date of disability _____

- | | |
|--|---------------------|
| 1. Qualified caregiving expenses. | 1 _____ |
| 2. Percentage limitation - 10% or .10. | 2 _____ .10 _____ |
| 3. Line 1 multiplied by Line 2. | 3 _____ |
| 4. Maximum credit. | 4 _____ \$150 _____ |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 6. | 5 _____ |

Part 3 - Driver Education Credit

O.C.G.A. §48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, 'The Driver Training School License Act.' The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one that is primarily engaged in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. **An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer in arriving at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to the succeeding years' tax liability and cannot be carried back to the prior years' tax liability. **Written proof of the successful completion of and amount paid for the course must be attached to the return.** Visit www.dmv.ga.gov/training/driversEd/index.asp for more information and to view a list of approved driver education programs.

Name of private driver training school _____

Dependent minor child information:

Name: _____ SS# _____

- | | |
|--|---------------------|
| 1. Date of successful completion. | 1 _____ |
| 2. Amount paid for the successfully completed course. | 2 _____ |
| 3. Maximum credit. | 3 _____ \$150 _____ |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 6. | 4 _____ |

Part 4 - Rural Physicians Credit

O.C.G.A. §48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carryback available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following qualifications:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county previously, there must be a period of at least three years before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2002, the United States Decennial Census of 2000 is used.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds.

For more information, see Regulation 560-7-8-.20, which is located on our website at www.gatax.org.

- | | |
|--|---------|
| 1. County of residence. | 1 _____ |
| 2. County of practice. | 2 _____ |
| 3. Type of practice. | 3 _____ |
| 4. Date started working as a rural physician. | 4 _____ |
| 5. Number of hospital beds in the rural hospital. | 5 _____ |
| 6. Rural physicians credit, enter \$5,000 and include in Part 6. | 6 _____ |

Part 5 - Disaster Assistance Credit

O.C.G.A. §48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. **The approval letter from the disaster assistance agency must be attached to the return.**

The following types of assistance qualify:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to disasters declared by the President or Governor.

- | | |
|--|---------------|
| 1. Date the disaster assistance was received. | 1 _____ |
| 2. Name of the disaster assistance agency. | 2 _____ |
| 3. Amount of the disaster assistance received. | 3 _____ |
| 4. Maximum credit. | 4 \$500 _____ |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 6. | 5 _____ |

Part 6 - Total Section

1. Add Part I, Line 8; Part 2, Line 5; Part 3, Line 4; Part 4, Line 6; and Part 5, Line 5.
Enter the total here and on Page 3, Schedule 2, Line 3, of Form 500.

1 _____

TAX CREDITS

Low and Zero Emission Vehicle Credit. Effective for tax years on or after January 1, 2003, the allowable credit for a new low-emission vehicle is the lesser of 10% of the vehicle cost or \$2,500. Additionally, effective the same taxable years, the allowable credit for a zero-emission vehicle is the lesser of 20% of the vehicle cost or \$5,000. The conversion of a standard vehicle to a zero or low emission vehicle qualifies for a credit equal to the lesser of 10% of the conversion cost or \$2,500.

Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A statement from the vehicle manufacturer is not acceptable. A zero emission vehicle is a motor vehicle which has zero tailpipe and evaporative emissions as defined under rules and regulations of the Board of Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided the electricity is not supplied by an on-board combustion device. A "low speed vehicle" does not qualify for this credit. For more information, refer to O.C.G.A. §48-7-40.16.

Disabled Person Home Purchase or Retrofit Credit, Qualified Caregiving Expense Credit, Driver Education Credit, Rural Physician Credit, and Disaster Assistance Credit. See Form IND-CR on pages 20 - 22 for additional information.

Pass Through Credits from Ownership of Sole Proprietorship, S Corp, LLC, LLP or Partnership Interest

| <u>Credit Type Code</u> | <u>Description</u> |
|-------------------------|---|
| 101 | Employer's Credit for Basic Skills Education. This is a credit for providing or sponsoring basic skills education that enhances reading, writing or mathematical skills up to and including the 12th grade or classes to receive a GED certificate. For more information, refer to O.C.G.A. §48-7-41. |
| 102 | Employer's Credit for Approved Employee Retraining. This credit is for retraining programs that enhance the functional skills of employees otherwise unable to function effectively on the job due to skill deficiencies or who would be displaced because such deficiencies would inhibit their use of new technology. For more information, refer to O.C.G.A. §48-7-40.5. |
| 103 | Employer's Jobs Tax Credit. This is a statewide jobs tax credit for certain business enterprises that have hired sufficient numbers of employees. This credit allows certain business enterprises to offset in come taxes and, in some instances, receive a credit of withholding dollars which would otherwise be paid in accordance with O.C.G.A. §48-7-103. Also, there are now four tiers in the state and the credit values have increased for each county. For more information, refer to O.C.G.A. §48-7-40. |
| 104 | Employer's Credit for Purchasing Child Care Property. This credit is allowed when an employer places into service qualified child care property. The credit cannot equal more than 50% of the employer's Georgia income tax liability for the tax year. For more information, refer to O.C.G.A. §48-7-40.6. |
| 105 | Employer's Credit for Providing or Sponsoring Child Care for Employees. This is a credit for employer-provided or sponsored child care. The credit cannot be more than 50% of the taxpayer's total state income tax liability for that taxable year. For more information, refer to O.C.G.A. §48-7-40.6. |
| 106 | Manufacturer's Investment Tax Credit. This credit is based on the same four tiers as the Employer's Jobs Tax Credit and requires certain minimum expenditures. Employers must purchase or acquire qualified investment property pursuant to an approved project plan. For more information, refer to O.C.G.A. §48-7-40.2, 40.3, and 40.4. |
| 107 | Optional Investment Tax Credit. This credit is similar to the Manufacturer's Investment Tax Credit; however, there are higher spending thresholds as well as a ten-year calculation. For more information, refer to O.C.G.A. §48-7-40.7, 40.8, and 40.9. |
| 108 | Qualified Transportation Credit. This is a credit of \$25 per employee for any "qualified transportation fringe benefit" provided by an employer to an employee as described in Section 132(f) of the IRS Code of 1986. For more information, refer to O.C.G.A. §48-7-29.3. |
| 109 | Low Income Housing Credit. This is a credit against Georgia income taxes for taxpayers owning an interest in a federally qualified housing project in Georgia. The credit is equal to the portion of the federal housing tax credit which is related to Georgia projects. For more information, refer to O.C.G.A. §48-7-29.6. |
| 110 | Diesel Particulate Emission Reduction Technology Equipment. This is a credit given to any person who installs diesel particulate emission reduction equipment at any truck stop, depot, or other facility. For more information, refer to O.C.G.A. §48-7-40.19. |
| 111 | Business Enterprise Vehicle Credit. This is a credit given to a business enterprise for the purchase of a motor vehicle that is used exclusively to provide transportation for its employees. In order to qualify, a business enterprise must certify that each vehicle carries an average daily ridership of not less than four employees for an entire taxable year. This credit cannot be claimed if the low and zero emission vehicle credit was claimed at the time the vehicle was purchased. For more information, refer to O.C.G.A. §48-7-40.22. |

TAX CREDITS (continued)

| Credit Type Code | Description |
|------------------|--|
| 112 | Research Tax Credit. This credit is for expenses resulting from research conducted in Georgia by businesses engaged in the manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries. For more information, refer to O.C.G.A. §48-7-40.12. |
| 113 | Small Business Growth Tax Credit. This is a credit for businesses engaged in the manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development industries. The credit is available to companies whose total tax liability does not exceed \$1.5 million. For more information, refer to O.C.G.A. §48-7-40.13. |
| 114 | Headquarters Tax Credit. This credit is for businesses establishing or relocating their headquarters to Georgia under certain conditions. The credit may be used to offset 100% of the Georgia income tax liability in a taxable year. If the credit exceeds the tax liability in a taxable year, the excess may be taken as a credit against withholding tax. For more information, refer to O.C.G.A. §48-7-40.17. |
| 115 | Port Activity Tax Credit. This credit is for businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, or research and development that have increased their port traffic tonnage through Georgia ports in the previous 12 months. For more information, refer to O.C.G.A. §48-7-40.15. |
| 116 | Bank Tax Credit. All financial institutions that conduct business or own property in Georgia are required to file a Georgia Financial Institutions Business Occupation Tax Return, Form 900. Effective on or after January 1, 2001, a depository financial institution with a Sub S election can pass through the credit to its shareholders on a pro rata basis. For more information, refer to O.C.G.A. §48-7-29.7. |
| 117 | Low Emission Vehicle Credit. This is a credit equal to the lesser of 10% of the cost of a new low emission vehicle or conversion of a standard vehicle to a low emission vehicle or \$2,500. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A "low speed vehicle" does not qualify for this credit. For more information, refer to O.C.G.A. §48-7-40.16. |
| 118 | Zero Emission Vehicle Credit. This is a credit equal to the lesser of 20% of the cost of a new zero emission vehicle or \$5,000. The conversion of a standard vehicle to a zero emission vehicle qualifies for a credit equal to the lesser of 10% of the cost of the conversion or \$2,500. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A zero emission vehicle is a Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided the electricity is not generated by an on-board combustion device. A "low speed vehicle" does not qualify for this credit. For more information, refer to O.C.G.A. §48-7-40.16. NOTE: A statement from the vehicle manufacturer is not acceptable to claim the low or zero emission vehicle credit. If you receive these credits from a pass through entity, use Credit Type Codes 117 and/or 118. Otherwise, claim them on Schedule 2, Line 2. |
| 119 | Cigarette Export Credit. This is a tax credit for the shipment of cigarettes manufactured anywhere in the United States to a foreign country. For more information refer to O.C.G.A. §48-7-40.20. |
| 120 | New Manufacturing Facilities Job Credit. This is a tax credit for business enterprises that build new manufacturing facilities in this state. The credit is \$5,250 per job created. For more information refer to O.C.G.A. §48-7-40.24. |
| 121 | Electric Vehicle Charger Credit. This is a credit for a business enterprise for the purchase of an electric vehicle charger located in the State of Georgia. The credit allowed is the lesser of 10% of the cost of the charger or \$2,500. For more information, refer to O.C.G.A. §48-7-40.16. |
| 122 | New Manufacturing Facilities Property Credit. This is an incentive for a manufacturer who has operated a manufacturing facility in this state for at least 3 years and who spends \$800 million on a new manufacturing facility in this state. The total credit allowed is limited to \$50 million. For more information, refer to O.C.G.A. §48-7-40.25. |

FUTURE TAX CREDITS

For taxable years beginning on or after January 1, 2004, a nonrefundable credit not to exceed \$5,000 will be available for the certified rehabilitation of a certified structure or historic home. Standards set by the Department of Natural Resources must be met. For additional information, refer to O.C.G.A. §48-7-29.8.

For additional tax credit information, visit our website at www.gatax.org/departments/dor/inctax/taxcredits.shtml.

If you are unable to pay the full amount of tax due with your individual income tax return, you may request an installment agreement by completing this form. You are encouraged to make payments as large as possible to minimize the penalty and/or interest charges. Please note that requesting an installment agreement will not stop the accrual of these charges. You may want to consider other less costly alternatives before requesting an installment agreement.

To ensure proper handling, **place this form on the top of your tax return** when you mail it to the Department for processing.

If you have questions concerning this procedure, please call the Installment Unit, **(404) 657-0295 or 1-877-602-8477**.

| | | | |
|---|------------------------------|---------------------------------|--|
| MAJOR SOCIAL SECURITY # | | TAXPAYER'S FULL NAME | |
| IF JOINT RETURN, SPOUSE'S SOCIAL SECURITY # | | SPOUSE'S FULL NAME | |
| STREET ADDRESS | | CITY | STATE |
| ZIP CODE | HOME PHONE NUMBER () | YOUR WORK PHONE NUMBER () | YOUR SPOUSE'S WORK PHONE NUMBER () |
| TOTAL TAX DUE SHOWN ON RETURN | AMOUNT SUBMITTED WITH RETURN | PROPOSED MONTHLY PAYMENT AMOUNT | |
| YOUR SIGNATURE | | DATE | |
| YOUR SPOUSE'S SIGNATURE | | DATE | |

If you are currently in bankruptcy and this liability is being paid through your bankruptcy plan, DO NOT file this form.
 YOU SHOULD RECEIVE A RESPONSE TO THIS REQUEST WITHIN 90 DAYS. PAYMENT COUPONS WILL BE PROVIDED UPON APPROVAL. IF
 YOU RECEIVE NO RESPONSE PLEASE CALL EITHER NUMBER LISTED ABOVE.

GEORGIA USE TAX REPORTING FORM INSTRUCTIONS

Georgia Use Tax is due on tangible personal property purchased through the Internet, mail order or an out-of-state company when Georgia sales tax is not collected by the Seller. The Use Tax rate is the same as the Sales Tax rate imposed in the Georgia county where the item is delivered. **For additional information or assistance, call the Sales and Use Tax Division at (404) 417-6601. Or call the Rome Regional Office at (706) 295-6061 or 1-888-229-8497.**

NOTE: You cannot enter Use Tax on Form 500 or Form 500 EZ.

Write your name or the business name, address, city, state, zip code, and county of use.

1. Enter the total taxable purchases including shipping/handling and any other service charges. Do not include another state's taxes paid to the seller.
2. Multiply the taxable amount paid for non-food items by the Sales Tax rate in the county of use.
3. Multiply the taxable amount paid for food items by the local county sales tax rate (1% - 3%). Do not include Homestead Tax in Dekalb and Rockdale counties or Local Option Tax in Taliaferro and Webster counties. See our website at www.gatax.org/departments/dor/salestax/index.shtml to obtain county Sales Tax rates and for additional information.
4. Subtract the amount of Sales Tax paid in another state from the total of Lines 1 and 2, if applicable. Enter the tax due.

Sign and date the form. Mail the completed form with payment to: Georgia Department of Revenue, Rome Regional Office, 1401 Dean Street Suite E, Rome, GA 30161-6494. Make your check payable to Georgia Department of Revenue. Do not send cash.

----- CUT ALONG THIS LINE. MAIL BOTTOM PORTION ONLY. -----

ST-3USE - 10-01

GEORGIA USE TAX REPORTING FORM

| | | | | |
|---|-------|-----------------|---------------|-------|
| YOUR NAME OR BUSINESS NAME | | | | |
| ADDRESS | | | | |
| CITY | STATE | ZIP CODE | COUNTY OF USE | |
| | | AMOUNT | TAX RATE | TOTAL |
| 1. TOTAL TAXABLE NON-FOOD PURCHASES | | \$ | x | \$ |
| 2. TOTAL TAXABLE FOOD PURCHASES (Local County tax only) | | \$ | x | \$ |
| 3. TAXES PAID IN OTHER STATES (if applicable) | | \$ | | \$ |
| 4. AMOUNT DUE WITH RETURN | | | | \$ |
| DATE _____ | | SIGNATURE _____ | | |

GEORGIA FREE FILE ALLIANCE

Last year more than 1.7 million taxpayers filed returns using an electronic filing method. In an effort to further promote electronic filing, the Department of Revenue has entered into an alliance with certain software companies to offer free on-line filing services to Georgia taxpayers. Under this agreement, qualified taxpayers can file their Georgia individual income tax returns for free using approved software. Visit our website at www.gatax.org for more information regarding the free file alliance, as well as other electronic filing options.

If you choose to file a paper return, we highly recommend that you use a return with a two-dimensional barcode. See below for additional information.

TWO-DIMENSIONAL BARCODE RETURNS

Beginning with tax year 2001, the Department of Revenue began a method of processing individual income tax returns containing a two-dimensional (2D) barcode. This method was implemented to assist with processing your return in a more accurate and timely manner. A 2D barcode is similar to the one located on the back of your Georgia driver's license. Information from your return is captured into a machine-readable barcode rather than manually entered, which reduces the possibility of processing errors. The 2D barcode is only visible after your return has been printed.

During the 2001 tax season, over 602 thousand 2D barcode returns were received and processed. As of July 2003, over 667 thousand taxpayers filed returns with a 2D barcode, representing almost half of all paper returns processed for tax year 2002. This increase is partially due to the fact that **returns with a 2D barcode process faster than regular paper returns and without data entry errors.**

Certain tax software companies include the Georgia 2D barcode tax return in their software. Below is the list of companies who have been approved by the Department of Revenue to produce the Georgia Form 500 Individual Income Tax Return with a 2D barcode.

CCH (Pro Systems)- www.prosystemfx.com

Creative Solutions (UltraTax)- www.creativesolutions.com

Drake- www.drakesoftware.com

H&R Block- www.hrblock.com

Intuit (Turbo Tax)- www.turbotax.com

Petz Enterprise (Crosslink)- www.petzent.com

Second Story (TaxACT)- www.taxact.com

STF(Super Forms)- www.stf.com

Taxworks (Laser Systems)- www.taxworks.com

NOTE: The Department of Revenue encourages electronic filing and the use of 2D barcode returns; however, we neither support nor recommend any software company.

MAILING ADDRESS

2D barcode returns are mailed to a different address from regular paper returns. If your software program produces a 2D barcode return, mail your return to:

Refunds

Georgia Income Tax Division
P.O. Box 105597
Atlanta, GA 30348-5597

Payments

Georgia Income Tax Division
P.O. Box 105613
Atlanta, GA 30348-5613

Failure to mail your return to the correct address may cause processing delays.

**A 2D BARCODE 500 Individual Tax Form will have the following image in the upper-right corner of the return:
(The size of the 2D barcode may vary)**



TAXPAYER ASSISTANCE

Department of Revenue Information

For general information or taxpayer assistance, you may telephone the Taxpayer Information Programs and Services (TIPS) at 404-417-4477 or 1-877-602-8477.

For most individual income taxpayers, this instruction booklet is the only material needed to complete the 2003 Georgia income tax return. If you need assistance completing your return, call or visit one of the Revenue Offices listed below.

| | | | |
|--|---|--|--|
| Atlanta (30334) 426 Balcony Level West Tower Floyd Building 404-656-4071 | Augusta (30907) Interstate West Office Park 1054 Claussen Road Suite 310 706-737-1870 | Lithia Springs (30122) 351 Thornton Road Suite 101 770-732-5812 | Savannah (31405) 6606 Abercorn Street Room 220 912-356-2140 |
| Albany (31707) 2700 Palmyra Road 229-430-4241 | Columbus (31901) 1501 13th Street Suite A 706-649-7451 | Macon (31211-1493) 630 North Avenue Suite B 478-751-6015 | South Atlanta Metro (30354-3919) 4245 International Parkway Suite B (Hapeville, GA) 404-968-0480 |
| Athens (30622) 190 Ben Burton Circle (Bogart, GA) 706-542-6058 | Douglas (31533) 1214 N. Peterson Ave. Suite I 912-389-4094 | Rome (30161-6494) 1401 Dean Street Suite E 706-295-6667 | Tucker (30084) 2082 E. Exchange Place Suite 120 770-724-6500 |

DEPARTMENT OF REVENUE WEBSITE

www.gatax.org

Visit our website to download various Georgia Department of Revenue forms, view a list of the mailing addresses of commonly used forms, and read our Frequently Asked Questions.

Senior citizens may call AARP Tax-Aide toll-free at 1-888-AARP NOW (1-888-227-7669) for the location of tax assistance in filing both Federal and Georgia income tax forms from February 1 to April 15.

If you have a disability and need additional assistance, please contact one of the Revenue Offices listed above, or call 404-417-4477 or 1-877-602-8477.

TELEPHONE SERVICE FOR HEARING-IMPAIRED PERSONS (TDD)

Hearing-impaired taxpayers who have access to TDD equipment can call 404-417-4302 for assistance.

REFUND INQUIRIES

The earlier you file your tax return, the faster you will receive your refund. Before you inquire about the status of your refund, please allow up to 8 weeks if you filed prior to April 1st and 12 weeks if you filed on or after April 1st. If you want to inquire about the status of your refund and you live in the metro Atlanta dialing area, call 404-656-6286. If you live in Georgia, but outside of the metro Atlanta dialing area, call 1-800-338-2389. Calls to the 800 number from the metro Atlanta dialing area cannot be completed. If you live outside Georgia, call 1-877-602-8477. For other problems concerning your refund, call the appropriate telephone number above or the Taxpayer Accounting Division Director's Office at 404-417-4300.

PROBLEM RESOLUTION

If you have an income tax problem, contact Taxpayer Assistance for help. Should you need information concerning a notice or letter from the Department of Revenue, call the telephone number listed on the document. For additional assistance, call the Individual Income Tax Section at 404-417-2300 or the Income Tax Division Director's Office at 404-417-2400.

TO:

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